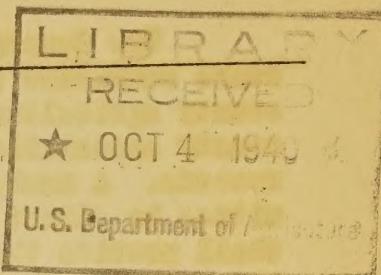


UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
North Central Division

PROCEDURE FOR THE OPERATION OF THE COUNTY
ASSOCIATIONS SECTION OF THE STATE OFFICE
IN THE NORTH CENTRAL REGION
1941 PROGRAM



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PART I. GENERAL

The County Associations Section under the direction of the members of the State committee shall have supervision over the organization and operation of the county agricultural conservation associations, the auditing and scheduling of county association expense accounts, and the auditing of county association fiscal records. A member of the State committee shall be designated by the State committee to direct the work of the County Associations Section. The State committee shall provide the County Associations Section with sufficient personnel to insure the prompt and efficient handling of this work. The County Associations Section shall include a sufficient number of county association auditors to audit the records of all county associations at least twice each year and to assist the State committee, farmer fieldmen, and the supervisor of the County Association Section with the necessary field work pertaining to the operation of the county associations.

The work of the County Associations Section will include the handling of the administrative work originating in or applicable to county associations including the handling of organization forms, articles of association, county association inventories of equipment and furniture, rates of payment for personal services and automobile travel, purchases of equipment, furniture, supplies, and services by county associations, and filing systems used in county offices. Under the direction of the State committee, the County Associations Section will prepare correspondence and supervise contacts with county associations relative to the functions heretofore listed.

The increased responsibilities which have been placed on the county associations, and the increased volume of work resulting therefrom, make it necessary that there be close supervision and study of the operation of the county associations by members of the State committee and by the County Associations Section. This supervision and study should make possible the operation of county associations on a more efficient and economical basis.

The supervisor of the County Associations Section and the county association auditors shall confer with the county committees and the farmer fieldmen regarding county office personnel problems and general office management problems, such as proper location and arrangement of the office, adequate space, furniture and equipment, filing of forms and material, and the distribution of work so as to utilize regular employees of the county association as much as possible. The supervisor of the County Associations Section shall spend not less than one week of each month visiting county association offices and assisting in this type of work. A report should be made to the State committee concerning each county association visited by the supervisor or auditors, indicating any recommendations for changes and improvements. Such recommendations may be made to the county committees only upon authorization by the State committee.

PART II. OATH OF OFFICE AND SERVICE OBLIGATION - FORM ACP-88, REVISED

The following officers and employees of a county agricultural conservation association must sign Form ACP-88, Revised, Oath of Office and Service Obligation:

Each county committeeman

Secretary-treasurer (if the offices are combined into one)

Secretary

Treasurer

Chief clerk

Office manager

Any other person who will handle funds of the association or who will issue receipts in behalf of the association including any person designated to assist the association treasurer in handling commodity loan collections in accordance with the provisions of commodity loan regulations or in handling crop insurance premiums in accordance with the provisions of crop insurance instructions, or collections made in connection with conservation materials and services to farmers.

(For convenience the word "Revised" is hereinafter omitted wherever reference is made to Form ACP-88, Revised).

Form ACP-88 shall be signed in duplicate. The signed original should be transmitted to the State committee for comparison of the names of the signers with the names of the persons officially selected for the office or position. The signed original should be filed in the State office and the signed duplicate should be retained in the county association office. The County Associations Section will satisfy itself that each person who should execute Form ACP-88 has done so and that a properly executed original of such form is on file in the State office.

If any person required to sign Form ACP-88 refuses to do so, the case should be referred to the North Central Division for further instructions, and such persons shall engage in no work of the association or be paid for any time pending instructions from the Division.

PART III. TITLES, RATES OF PAYMENT AND BASIS FOR APPROVAL OF MISCELLANEOUS ITEMS IN CONNECTION WITH EXPENSES OF COUNTY AGRICULTURAL CONSERVATION ASSOCIATIONS.

The County Associations Section shall determine that all county agricultural conservation associations in the State have been instructed to prepare and have submitted lists of titles and rates for personal services and travel which have the signed approval of the county committee.

1. Rates of Payment for Personal Services.-- Rates of payment for personal services adopted by the county committee and approved by the State committee should be shown for each title under which services will be performed. All rates for personal services shall be on a per diem basis for the days actually devoted to the work of the association. No provision should be made for a per hour, per week, per month, per year, or per unit rate of payment for personal services. No rates for personal services shall exceed the following:

a. County committeemen, community committeemen, review committeemen, secretary, treasurer, secretary-treasurer, performance supervisors, farm reporters, farm reporters ground control, chief of party-farm reporter ground control, crop insurance representatives, crop insurance adjusters, county commodity loan inspectors, range inspectors, field assistants, educational assistant, delegates.....) Rate not to exceed \$5.50 per day, provided the maximum shall only be paid if the volume of business or other special conditions justify this rate.

- b. Assistants to farm reporters and assistants to range inspectors.....) Rate not to exceed
.....) \$2.50 per day
- c. Chief clerk and office manager.....) Rate not to exceed
.....) \$5.00 per day
-
- d. Office assistants.....) Rate paid to typists
.....) stenographers, and
.....) clerical workers
.....) should in no case
.....) exceed rates paid in
.....) the State office for
.....) similar work. Due
.....) to lower prevailing
.....) wages in most
.....) counties, lower
.....) rates should be in
.....) most cases approved.
-
- e. Corn (or wheat) storage or other
authorized laborers.....) Rate of pay to be
.....) similar to the average
.....) rate of pay in
.....) the county for comparable labor.

2. Rates of Payment for Travel.-- Payment for travel may be made, at a rate not to exceed 3¢ per mile, only to: county committeemen, review committeemen, performance supervisors, range inspectors, assistants to range inspectors, crop insurance representatives, crop insurance adjusters, commodity loan supervisors, commodity loan inspectors, chiefs of ground control parties working on aerial survey while actually engaged in field work as chief of ground control party, educational assistants, delegates to the county convention.

3. Miscellaneous Items.--The purchase of miscellaneous items by any association shall be approved on the basis of instructions covering such items in Part XI of NCR-504.

PART IV. PROCEDURE FOR HANDLING PAYMENTS BY COUNTY ASSOCIATIONS TO PERSONS PERFORMING COUNTY WORK IN THE STATE OFFICE UNDER A COOPERATIVE AGREEMENT BETWEEN THE STATE COMMITTEE AND THE COUNTY COMMITTEE.

Personnel Time Record.--The record of time worked by persons performing work for county associations in the State office under cooperative agreements will be maintained in the State office in the same manner as the record of other State office employees. The section of the State office having supervision over the county work performed in the State office will furnish to the chief clerk for transmittal to the County Associations Section at the end of each month a list showing the following:

1. Names of persons in the State office employed during the month on county work on a cooperative basis.

2. Number of days or fractional days work performed by such persons on county work.

3. Number of days work or fractional days work performed for each county.

Preparation of Form NCR-County No. 12.--This form shall be prepared in the County Associations Section. Forms NCR-County No. 12 shall be prepared in such a manner that a minimum number of such forms are sent to any county and a minimum number of forms are prepared for each employee. More than one form may be prepared for a person where it is not possible to have only one form for such person. However, the number of Forms NCR-County No. 12 for any person should be kept as low as possible. The original Form NCR-County No. 12 should be mailed to the county association and the duplicate filed by the County Associations Section.

Adjustment of Per Diem Rates of Payment.-- If the per diem rate paid to a person working on county work in the State office differs from the rate paid by county associations for similar services, the County Associations Section will obtain from the county committee an amendment to the list of approved titles and rates for such county, making provision for payment of the rate necessary to cover employment in the State office.

Distribution of Checks and Preparation of Receipt Forms.--When checks are received from the county association treasurer for county work performed in the State office, the chief clerk or office manager will deliver such checks to the payees named thereon. Receipt Form ACP-12 in duplicate will be obtained from the payees with their signatures on both copies of such form. Both copies of Form ACP-12 will be mailed to the county association. Before a check for county work is delivered to an employee working in the State office, such check will be recorded by the chief clerk or office manager. The checks delivered will be compared with the copies of Form NCR-County No. 12 in the files of the County Associations Section to determine that each employee receives all the checks to which he is entitled for services during the period.

PART V. PROCEDURE FOR THE EXAMINATION, CERTIFICATION AND SCHEDULING OF COUNTY ASSOCIATION EXPENSE FORMS

County association expense forms submitted to the State committee shall be given a detailed administrative examination by the County Associations Section. Thereafter such section shall check all computations, review and schedule such forms, and prepare such correspondence and such Schedules of Exceptions, Form ACP-37, as may be necessary.

Record of Receipt of Forms ACP-8 and Related Forms in the State Office.--

1. The receiving and recording clerk shall determine that each association has forwarded to the State office for each month the following expense forms:
 - a. Form ACP-8, Revised, Public Voucher for Payments to Agricultural Conservation Associations or Committees of Producers (original).
 - b. Form ACP-8a, Revised, Public Voucher for Payments to Agricultural Conservation Associations or Committees of Producers (three copies).
 - c. Form ACP-9, Revised, Statement of Administrative Expenses (original) and two copies).
 - d. Form ACP-10, Revised, Statement of Administrative Expenses (Continuation sheet) (original and two copies).

- e. Form ACP-11, Revised, Receipt Schedule (original and three copies).
- f. Form ACP-12, Revised, Individual Receipt (original, where receipt was not obtained on Form ACP-11).
- g. Canceled check, where receipt could not be obtained on either Form ACP-11 or Form ACP-12.
- h. Form Corn Loan 6 or WL-6 in lieu of Form ACP-12 covering transmittals to Commodity Credit Corporation (signed copy).
- i. Form ACP-37, Schedule of Exceptions (if any) for previous month (original).

In addition to the above expense forms the receiving clerk shall determine that each association has forwarded to the State office for each month the following expense report forms discussed in Part VI hereof:

- j. Form NCR-County No. 7 (Revised February 2, 1939), Report by Programs of Collections and Expenses (original and two copies).
- k. Form NCR-County No. 9, Itemized Report of All Collections made and Deposited (copy).
- l. Form NCR-County No. 14, (Revised July 1, 1940), Monthly Summary of Miscellaneous Expenses (original and one copy).
- m. Form NCR-County No. 15 (Revised July 1, 1940) Monthly Summary of Association Expenses (original and one copy).
- n. Form NCR-County No. 17 (Revised July 1, 1940) Bank Reconciliation (original)
also
- o. Form NCR-County No. 23 Summary of Collections (original and three copies)

(For convenience the word "Revised" is hereinafter omitted wherever reference is made to any of the above enumerated forms.)

2. The receiving and recording clerk shall maintain a record of the expense and report forms received from each county and the disposition made thereof.

Administrative Examination of Forms by the Supervisor.--The supervisor of the County Associations Section should make an administrative examination of expense forms for the purpose of determining whether such forms may be approved for payment and to determine whether any claims for expense payment should be disallowed. If the supervisor determines that certain items should be disallowed or corrected, he should indicate such disallowance or correction by drawing a line through the items to be disallowed or corrected so that those items remain legible, and should attach a list of the disallowed or corrected items to the form.

- 1. Form ACP-8
 - a. Determine that the name of the treasurer (the payee) is correct and that such treasurer has transmitted to the State office a signed Form ACP-88, Oath of Office and Service Obligation.

- b. Determine that the address shown for the treasurer is the correct address of the county association.
- c. Determine that the names of persons signing as chairman or acting chairman, secretary or acting secretary, are correct and that such persons are authorized to sign in such capacities, and that they have transmitted to the State office signed Forms ACP-88.
- d. If the supervisor of the County Associations Section recommends Form ACP-8 for payment, he will initial the form immediately above the words "approved for \$" over the space provided for the approval of the State Executive Officer.
- e. If the designated member of the State committee approves Form ACP-8, he will sign such form in the space provided for the signature of the State Executive Officer, deleting the words "for \$" after the word "approved".

2. Forms ACP-9 and ACP-10.

- a. Make the same determination with respect to persons signing as chairman or acting chairman and secretary or acting secretary as described under 1-c above.
- b. Determine that the rate of payment for personal services shown for each person is not in excess of the rate provided in the list of approved titles and rates for the title under which the service was performed. If the rate claimed is in excess of the approved rate, draw a line through the rate shown in column 5 with a pencil so that the rate shown remains legible, and enter the correct rate in the nearest available space. Draw a line through the entries in column 6 and column 9 so that the entries shown remain legible, but do not compute the correct entries.
- c. Determine that no claim for salary is being made in the name of a county agricultural agent or other employee of the Extension Service being paid in whole or in part from funds furnished by the Federal Government.
- d. Determine that the rate for auto mileage shown in column 7 does not exceed 3 cents per mile. Determine that auto mileage has been claimed only for persons working under titles and performing travel for which payment for travel is provided in the list of approved titles and rates. If the rate shown for auto mileage is in excess of the approved rate, draw a line through the rate shown and enter the correct rate. Also, draw a line through the entries in column 8 and column 9, but do not compute the correct entries.
- e. Determine that purchase of equipment, office furniture or supplies costing \$25.00 or more or contract fees for services costing \$25.00 or more have the approval of the State committee or their representative and that a record of such approval is on file with the County Associations Section.

- f. Determine that prices shown for miscellaneous purchases and services are not excessive.
- g. If the total amount of expenses for any one month or the amount under any title or classification appears excessive, call the matter to the attention of the State committeeman directly supervising the County Associations Section.

3. Form ACP-11

- a. Determine that the person signing as treasurer is the same as the person shown as payee on Form ACP-8 in connection with which payment of the items listed on Form ACP-11 was made to the association and that the person signing as treasurer is properly authorized to sign in such capacity.

Suspend the voucher if any one of the county officers required to sign Forms ACP-8, ACP-9, or ACP-37 has failed to sign in the spaces provided for their certification.

Detailed Examination of Forms ACP-8 and Related Forms. -- Upon completion of the administrative examination by the supervisor a detailed examination should be made as follows:

1. Detailed Examination of Form ACP-8.

- a. Determine that the entries in the heading of Form ACP-8 have been properly made in accordance with instructions in NCR-504, Part XIII. Such information on Form ACP-8 should agree with the entries after "Statement No.", "For month of," and "Code No." on the related set of Forms ACP-9 and ACP-10. If any of these entries are incorrect, make the necessary correction in red ink.
- b. Enter opposite the word "Appropriation" the appropriation from which county administrative expenses are paid.
- c. The entry opposite "The United States, Dr. To:" should be the name of the treasurer of the association followed by the abbreviation "Treas.", the name of the county, and the abbreviation, "Co. ACA." For example, "John A. Doe, Treas., Adams Co. ACA."
- d. Determine that line 6 of Form ACP-8 has been changed to read as follows: "Amount of expenses for period (as per Form ACP-9, attached)." Correct if necessary.
- e. Determine that the State committeeman in charge of the County Associations Section has signed in the space provided for the signature of the State Executive Officer and that the word and symbol "For \$" appearing immediately above his signature have been deleted. Make the deletion if necessary.

f. Determine that the entry on line 1(a) of Form ACP-8 is the same as that on line 3 of Form ACP-8 submitted for the previous period, if such entry on line 3 was correct. If such entry on line 3 was incorrect, determine that the entry on line 1(a) of Form ACP-8 is the same as the entry on line 3 of the column headed "Correct Amount" in Section II of Form ACP-37 for previous period.

g. Determine that the entry on line 1(b) of Form ACP-8 is the amount of the check received for the previous period. If the check for the previous period had not been received at the time the current voucher was submitted, a zero should have been entered on line 1(b) of Form ACP-8. If two checks were received since the submission of Form ACP-8 for the previous period, determine that Form ACP-8 for the current period shows the number and amount of each check on line 1(b).

h. The amount appearing on line 1(c) of Form ACP-8 will represent collections made by the treasurer of the association since the submission of the previous voucher Form ACP-8 (such collections should not include collections for crop insurance premiums or marketing quota penalties). (Collections in connection with the sale of Commodity Credit Corporation bin corn shall not be entered in line 1(c) except as indicated in Part IX of NCR-504.) When an entry appears on line 1(c), determine that there is attached to Form ACP-8, a Form NCR-County No. 23, Summary of Collections, signed by the treasurer and approved by the chairman of the association explaining the source of such collections.

i. The amount appearing on line 5 of Form ACP-8 will represent the unobligated balance. Such balance will include amounts arising from:

- (1) Collections
- (2) Overclaims
- (3) Cases in which the check for a previous period has not been received
- (4) Cases in which it was not possible to approve Form ACP-8 for the previous period for the amount shown on the corresponding sets of Forms ACP-9 and ACP-10, as corrected. If the balance includes only items (1) and (2), it will not be preceded by a minus sign. If it includes only items under (3) and (4), it will be preceded by a minus sign. If it includes items from several sources, the amount attributable to each source will determine whether the entry will be a positive or a negative figure. When an entry requiring explanation appears on line 5, determine that there is attached to Form ACP-8 a memorandum over the signature of the chairman or other member of the committee fully explaining the unobligated balance.

j. Determine that all corrections pertaining to Form ACP-8 indicated on the list prepared by the supervisor of the County Associations Section have been made.

k. Determine that all erasures or corrections made in the county office appearing on Form ACP-8 have been initiated by the chairman or secretary of the association who signed Form ACP-8.

2. Detailed Examination of Forms ACP-9 and ACP-10.

a. Determine that the entries in the heading of Forms ACP-9 and ACP-10 have been made in accordance with instructions in NCR-504, Part XII. If any of these entries are incorrect, make the necessary corrections in red ink.

b. Make the following determinations with respect to Form ACP-10 and that part of Form ACP-9 entitled, "Personal Services and Use of Automobile on Mileage Basis." Where a correction has been authorized the supervisor will have drawn a line through the original entry. Draw a line through the same entries on all copies of Forms ACP-9 or ACP-10 and insert the correct entry in the nearest available space in red ink. If any item cannot be approved, suspend the item by drawing a line through the item in such a manner as to leave the original entry legible.

(1) If the name of a claimant does not appear in column (1) opposite each amount shown in columns (3) to (9), inclusive, delete all corresponding entries. The claimant's name may be regarded as acceptable even though the middle initial in such name is omitted.

(2) Determine that all dates upon which service was performed have been entered in column (3). Where consecutive days are claimed, the first and last dates, inclusive, will be considered sufficient. If fractional days are claimed, the fraction will be shown in parentheses after such date. If service was performed on Sundays or holidays, there must appear a notation indicating that services were necessary and were performed for the association on those days, and such notation must be signed by the chairman and the secretary of the association. Determine whether a claimant's name appears more than once in column (1) of Form ACP-9 or ACP-10 and if so whether there is any duplication in the dates for which claim for services are made. If a supplemental claim for an individual is included, exercise special care to make certain that claim for a date or dates listed in the supplemental claim has not also been included on Form ACP-9 or ACP-10 for the period to which such supplement pertains. If duplications in dates are found, disallow the claim for compensation for such date in all columns of all forms. The State committee may request any or all Forms NCR-County No. 12 and NCR-County No. 13 pertaining to a voucher for examination before the current voucher is approved. If a supplemental claim is filed for time or mileage, the Forms NCR-County No. 12 and NCR-County No. 13, on which such time or mileage is claimed shall be forwarded to the State office for examination. All Forms NCR-County No. 12 or NCR-County No. 13 forwarded to the State office shall be returned to the county office.

- (3) Determine that the number of days shown in column (4) is equal to the number of days for which dates are reported in column (3).
- (a) If the number of days reported in column (4) is in excess of the number reported in column (3), reduce the number in column (4) accordingly.
- (b) If the number of days reported in column (4) is less than the number reported in column (3), do not correct the error but place an asterisk (*) opposite the erroneous item.
- (4) (a) If the "Rate per Day" shown in column (5) is in excess of the rate specified in the list of approved titles and rates, correct the rate in column (5) of all copies of Forms ACP-9 and ACP-10 accordingly.
- (b) If the "Rate per Day" shown in column (5) is less than that specified in the list of approved titles and rates, do not change the rate.
- (5) (a) If the "Rate per Mile" as shown in column (7) is in excess of the rate specified in the list of approved titles and rates, correct the rate per mile shown in column (7) of all copies of Forms ACP-9 and ACP-10 accordingly.
- (b) If the "Rate per Mile" shown in column (7) is less than that specified in the list of approved titles and rates, do not change the rate.
- c. Determine with respect to that part of Form ACP-9, entitled "Miscellaneous" that all items listed on Form ACP-9 have been entered in accordance with instructions covering such items in NCR-504, Parts XI and XII. If any item listed on Form ACP-9 or a supporting invoice or document cannot be approved, suspend such item by drawing a line through the item and related entries in such a manner as to leave the original entries legible.
- d. Determine that all corrections pertaining to Forms ACP-9 and ACP-10 indicated on the list prepared by the supervisor of the County Associations Section have been made.
- e. Determine that all erasures or corrections made in the county office on Forms ACP-9 and ACP-10 have been initialed by the persons signing as chairman and secretary of the association.
3. Detailed Examination of Forms ACP-11.--In the examination of Forms ACP-11 delete those items appearing thereon which have not been receipted for in accordance with the procedure hereinafter set forth.

- a. Determine that the "Receipt No." and "Code No." appearing on Form ACP-11 correspond with the "Statement No." and "Code No.", respectively, appearing on the copy of Form ACP-9 submitted for the same period. Make such corrections in red ink as are necessary.

- b. Determine that the other data entered in the heading of Form ACP-11 have been properly entered. Make such corrections as may be necessary.
- c. Determine that for each name appearing in the first column of Form ACP-11, there is an amount in the second column and a signature in the third column, or if there is no signature in the third column that there is a signed Form ACP-12, a canceled check or a Form Corn Loan-6 or WL-6, or other similar form, covering such item.
- d. Determine that the names and amounts appearing in columns 1 and 2, respectively, of Form ACP-11 correspond with the names and amounts (approved items only) appearing in columns 1 and 9, respectively, of Forms ACP-9 and ACP-10 covering the same period. If the amount is less than that appearing on Forms ACP-9 or ACP-10, determine that the difference is adequately explained and if the amount is greater than the amount appearing on Forms ACP-9 or ACP-10, delete such item.
- e. Determine that the signature in column 3 of Form ACP-11 corresponds with the name appearing in column 1 of Form ACP-9 or Form ACP-10. The receipt shall be considered acceptable irrespective of minor differences in spelling so long as it can reasonably be determined that the signature and the name are that of the same person. Where Form ACP-12 or a canceled check or a Corn Loan-6 or WL-6 is submitted in lieu of a signature in column 3 of Form ACP-11, a notation should have been made in column 3 of Form ACP-11 to the effect that Form ACP-12 is attached or that a canceled check or a Form Corn Loan-6 or WL-6 or comparable form is attached. Make such notation if necessary. In such cases, check the signatures on such forms or the names of the payees on the canceled checks against the names appearing in column (1) of Form ACP-9 or ACP-10.
- f. If the signature in column 3 of Form ACP-11 or the signature on Form ACP-12 is that of a person other than that appearing in column 1 of Form ACP-9 or ACP-10, a power of attorney must have been submitted signed by the person whose name appears in column 1 of Form ACP-9 or Form ACP-10, authorizing the person whose signature appears on Forms ACP-11 or ACP-12 to receive the check.

Exceptions. --(1) A power of attorney need not be submitted where an officer or authorized employee signs Form ACP-11 or Form ACP-12 on behalf of a firm or corporation listed as a claimant on Form ACP-9. The person signing for a firm or corporation must sign the name of the firm or corporation followed by his own name and title; for example, Joe Brown & Company by Tom Brown, Secretary.

(2) A power of attorney need not be submitted in the case of claims, other than claims for personal services and travel, for which the check is delivered to and receipt is signed by some other person whom the treasurer knows to have authority to act for the claimant. The person signing Form ACP-11 should sign the name of the original claimant followed by his or her name.

- g. If the payee died or has been declared incompetent and someone has been authorized to receive payments in his behalf, a certified copy of the court order should have been attached to the original Form ACP-11. The short certificate Form AAA-327 may be used for this purpose. The representative authorized by the court should have signed Form ACP-11 in the following style:

John Doe, Executor for Alice Doe Estate

- h. If the payee died and there will be no administration upon his estate the State committee shall examine the date on Standard Form 1055, prepared and submitted by the county committee in such cases, and determine to whom payment shall be made. Such determination shall be made on the basis of the laws of descent and distribution for the State, a brief of which will be found in Part VI (b) of MCR-State 208. The treasurer of the association shall be advised to whom to make payment and to obtain a receipt on Form ACP-11 or ACP-12 comparable to one of the following

Alice Doe, Mary Doe and Richard Doe,
heirs at law of John Doe, deceased

or

Richard Roe, payor of funeral expenses
of John Doe, deceased.

A copy of Form 1055 should be attached to the original Form ACP-11.

- i. If the signature of a payee on Forms ACP-11 or ACP-12 is by mark, such signature must be witnessed by two witnesses.
- j. Submit Form ACP-11 to a computing clerk who will prepare and attach an adding machine tape for figures appearing on Form ACP-11 in the column headed "Amount" and return Form ACP-11 to the examining clerk. The computing clerk will not include in his addition the amounts which have been deleted.
- k. Check the total on the adding machine tape against the total of the second column of Form ACP-11. If there is a discrepancy, check the individual items on the adding machine tape against the individual items appearing in the second column of Form ACP-11. Make such corrections as may be required in the total of the second column of Form ACP-11.
- l. Determine that the total of the acceptable receipts is equal to the amount shown on line 6 of Form ACP-8 covering the period for which such receipts were submitted or the entry in line 6 of the "correct amount" column of Form ACP-37, if such form was prepared. Any difference between such totals should be accounted for in a memorandum over the signature of the chairman or secretary of the association explaining such difference. If the total of the acceptable receipts is not equal to the amount shown on line 6 of Form ACP-8 as stated above, and the difference is not accounted for as an overclaim, the balance may be accounted for temporarily by

a showing on the part of the treasurer of the association that it was impossible to procure receipts for such balance due to reasons or circumstances beyond his control.

- m. If receipts for certain items appearing on Form ACP-11 are found to be unacceptable, or if the amount shown in line 6 of Form ACP-8 covering the period for which receipts were submitted, as corrected by Form ACP-37, has not been fully accounted for, prepare a letter to the treasurer of the association. Such letter should
- (1) Identify the Form ACP-11 to which exception has been taken.
 - (2) Set forth the deficiencies in such Form ACP-11.
 - (3) Request the treasurer of the association to prepare and submit a supplemental or corrected Form ACP-11 covering the items set forth under (2) above.
- n. When it has been determined that the amount appearing on line 6 of Form ACP-8 for a previous period or as corrected on line 6, Section II on Form ACP-37, has been fully accounted for, stamp on the office copy of Form ACP-8a, "Funds accounted for." The examining clerk shall enter his initials immediately beneath the stamped notation. If such amount has not been fully accounted for, enter in the lower left-hand corner of Form ACP-8a opposite the space provided for the signature of the certifying officer, the following:

Amount to be accounted for \$ _____
Amount accounted for \$ _____
Balance to be accounted for \$ _____

Enter in the first blank space the amount appearing on line 6, or as corrected on line 6, Section II on Form ACP-37. Enter in the second blank space the amount for which acceptable receipts have been obtained plus the amount, if any, for which receipts need not be submitted. Enter in the third blank space the difference between the entry in the first blank space and the entry in the second blank space. When supplemental receipts are received covering the "balance to be accounted for" stamp on the office copy of Form ACP-8a, "Funds accounted for". The examining clerk shall enter his initials immediately beneath the stamped notation.

- o. If there is on file a Form ACP-8a which has not been stamped "Funds accounted for," which was paid 60 days or more prior to the last day of the current period, the current voucher (Form ACP-8) shall not be approved until there has been a proper accounting for the funds provided for under the 60-day old voucher, except where the treasurer of the association has made a showing that receipts covering "the balance to be accounted for" could not be obtained due to reasons or circumstances beyond his control.

Computations.

1. Computations in connection with Forms ACP-8 and related forms. --
 - a. Rule of fractions. -- Fifty hundredths of a cent or less shall be dropped and fractions in excess of fifty hundredths shall be considered a whole cent.
 - b. Forms ACP-9 and ACP-10. -- If in verifying the computed entries on Form ACP-9 and Form ACP-10, it is found that a computed entry is in excess of the amount which should have been entered, delete such entry and insert the correct entry in the nearest available space. The correction shall be made on the original and all copies of Forms ACP-9 and ACP-10 in red ink. If it is found that a computed entry shown on Forms ACP-9 or ACP-10 is less than the amount which should have been shown, do not correct the erroneous entry appearing in column (4), (6) or (8), or column (9) opposite miscellaneous items on the original or any of the copies of Forms ACP-9 and ACP-10, but enter an asterisk (*) immediately opposite such entry. However, where an entry in column (9) of Form ACP-10 or in column (9) of Form ACP-9, except that part thereof entitled "Miscellaneous," is less than the correct amount and it appears that such erroneous entry was the result of the incorrect additions of columns (6) and (8) or an incorrect transfer from such columns, delete the erroneous entry and enter the correct entry in red ink in the nearest available space on the original and all copies of Form ACP-9 and ACP-10. Where the total of column (9) of Form ACP-10 or the entry opposite the words "Brought Forward" on Form ACP-9 or the total of column (9) of Form ACP-9 is less than the correct amount due to an error in addition of column (9) or transfer to such column, delete the erroneous entry and enter the correct entry in red ink in the nearest available space on the original and all copies of Forms ACP-9 and ACP-10.
 - (1) Verify the computed entries on Form ACP-10 and that part of Form ACP-9, entitled, "Personal Services and Use of Automobiles on Mileage Basis" as follows:
 - (a) Determine that the entry in column (4) is equal to the total number of days reported in column (3).
 - (b) Determine that the entry in column (6) is equal to the product of the entry in column (4) times the entry in column (5).
 - (c) Determine that the entry in column (8) is equal to the product of the entry in column (7) times the rate per mile shown in the heading of column (7).
 - (d) Determine that the entry in column (9) is equal to the entry in column (6) plus the entry in column (8).

- (e) Determine that the amount entered in column (9) of Form ACP-10 opposite the words "Total forward" is equal to the sum of the correct entries in column (9) of Form ACP-10.
- (f) Determine that the entry in column (9) of Form ACP-10 opposite the word "Total forward" has been transferred correctly to column (9) of Form ACP-9 opposite the words "Brought forward". If the total of column (9) of Form ACP-10 has been corrected, correct the entry opposite the words "Brought forward" on Form ACP-9 accordingly.
- (2) Verify the computed entries in that part of Form ACP-9 entitled, "Miscellaneous" as follows:
- (a) Determine in all cases, where the quantity and price per unit is shown on Form ACP-9, that the entry in column (9) is equal to the product obtained by multiplying the entry in the column headed "Quantity" by the entry in the column headed "Price per Unit".
- (b) Verify all computations on commercial bills and invoices. If such computations indicate that the corresponding entry on Form ACP-9 should be lowered, delete such entry and enter the corrected entry in the nearest available space. If such computations indicate that the corresponding entry on Form ACP-9 should be raised, do not correct the erroneous entry, but enter an asterisk (*) immediately opposite such entry.
- (3) Total of Form ACP-9.
- Determine that the entry in column (9) opposite the word "Total" is equal to the sum of the corrected entries in column (9).
- c. Form ACP-8 and the preparation of Form ACP-37. --(1) Corrections required in connection with Form ACP-8. -- If in making the determination outlined in this paragraph c, it is determined that a mathematical or typographical error has been made in making the entries on lines 1 to 7, inclusive, of Form ACP-8, make no correction on Form ACP-8 or any of the copies thereof, but prepare Section II of Form ACP-37 so as to reflect in the column headed "Correct Amount" the items on Forms ACP-8 as approved. For example:
- (a) If the entry appearing on line 3 of the previous voucher was \$100, and no correction of such amount was made on Form ACP-37, that figure should have been entered on line 1 (a) of Form ACP-8. However, assume that the figure of \$90 was entered on line 1(a) in place of \$100. In that case the entry on line 1(a) of the column headed "Correct Amount" in Section II of Form ACP-37 would be \$100, and the entries on line 1(d), line 3, and line 5 would be raised \$10 over the corresponding entries in the column headed "Amount claimed on Form ACP-8."

- (b) If receipts were submitted with Form ACP-8 (Current Voucher) aggregating \$100, that figure should have been entered on line 2 of Form ACP-8. However, assume it is found that receipts amounting to \$20.00 are not acceptable. In that case, the entry on line 2 of the column headed "Correct Amount" in Section II of Form ACP-37 would be \$80.00 and the entries on lines 3 and 4 of such column would be raised \$20.00 over the corresponding entries in the column headed "Amount claimed on Form ACP-8."
- (c) If the entry on line 3 of Form ACP-8 (Current Voucher) is \$100.00 and the entry on line 4 is \$80.00, the entry on line 5 should be \$20.00. However, assume that due to an error in subtraction, the figure \$30.00 appears on line 5 in lieu of the correct figure of \$20.00. In that case, the entry on line 5 of the column headed "Correct Amount" in Section II of Form ACP-37 would be \$20.00 and the entry on line 7 of such column would be raised \$10.00 over the corresponding entry in the column headed "Amount claimed on Form ACP-8".
- (d) If the entry on line 4 of Form ACP-8 (Current Voucher) was \$500.00 and such entry represented obligations which could not be paid because the check for the previous period was not received and the entry on line 3 was zero, the entry on line 5 would be minus \$500.00. If in such case the entry on line 6 was \$300.00, the entry on line 7 would be \$800.00 (the sum of the entries on line 6 and line 5 disregarding the minus sign on line 5). Assuming that the State committee has approved payment of the previous voucher in the amount of \$500.00, the entries in the column headed "Correct Amount" for lines 4, 5, 6, and 7 in Section II of Form ACP-37 should be the same as the entries in column headed "Amount claimed on Form ACP-8" and the entry in the "Correct Amount" column on line 8 should be the amount of the check for the previous voucher, namely \$500.00.
- (e) If the total amount appearing in column (9) of Form ACP-9 is \$100.00, that figure should have been entered on line 6 of Form ACP-8 (Current Voucher). However, assume that it was necessary to correct the entries on Form ACP-9 so that the corrected total thereof is \$80.00. In that case, the entry on line 6 of the column headed "Correct Amount" in Section II of Form ACP-37 would be \$80.00 and the entry on line 7 of such column will be lowered \$20.00 under the corresponding entry in the column headed "Amount claimed on Form ACP-8".
- (f) If the amount appearing in line 1(a) was zero, the amount appearing in line 1(b) was \$1400, and the amount in line 1(c) was \$1800.00 due to commodity loan collections, the amount appearing as the total of lines 1(a), 1(b), and 1(c) was \$3200.00, the amount appearing in line 2 was \$1400.00, and the

amounts appearing in lines 3, 4, 5, and 6, were \$1800, zero, \$1800, and \$1200, respectively, the entry in line 7 should have been - \$600.00. If the entry \$1200 had been made in line 7 in error, it would be necessary to correct such entry by entering - \$600 in line 7 of the column headed "Correct Amount," in Section II of Form ACP-37.

(2) Make the computations on Form ACP-8 as follows:

- (a) Determine that the total for item 1 of Form ACP-8 is equal to the sum of the entries on lines 1(a), 1(b), and 1(c).
- (b) Determine that the entry on line 2 of Form ACP-8 is equal to the correct total(s) of column 2 of Form ACP-11 submitted with the current Form ACP-8.
- (c) Determine that the entry on line 3 of Form ACP-8 is equal to the entry for total on line 1 less the entry on line 2.
- (d) The entry on line 4 of Form ACP-8 will represent the amount of unpaid obligations for previous periods existing at the time the current voucher was submitted.

An item of expense becomes an obligation of the association only when such item is approved by the certifying officer on Form ACP-9 or Form ACP-10. An item of expense ceases to be an obligation of the association when the amount thereof is included on line 2 of Form ACP-8 approved by the certifying officer and is supported by an acceptable receipt or is included on line 5 of Form ACP-8 as an unobligated balance, and such unobligated balance is supported by a satisfactory memorandum of explanation over the signature of the chairman or secretary of the county association.

- (e) Determine that the entry on line 5 of Form ACP-8 is equal to the entry on line 3 less the entry on line 4. If the entry on line 3 is less than the entry on line 4, the entry on line 5 should be the entry on line 4 less the entry on line 3, such difference to be preceded by a minus sign (-).
- (f) Determine that the entry on line 6 of Form ACP-8 is equal to the correct total of column (9) of Form ACP-9.
- (g) Determine that the entry on line 7 of Form ACP-8 is equal to the entry on line 6 less the entry on line 5. If the entry on line 5 is preceded by a minus sign (-), the entry on line 7 should be the sum of the entries on line 5 and line 6 (disregarding the minus sign (-)). If the entry in line 5 is not preceded by a minus sign and is larger than the entry in line 6, the entry in line 7 should be the entry in line 5 minus the entry in line 6, such difference to be preceded by a minus sign.

- (h) If it was necessary to use Form ACP-37 in connection with the computations on Form ACP-8, complete the preparation of such form as follows:
- (1-a) Prepare Form ACP-37 "Schedule of Exceptions" in quadruplicate (original and three copies).
 - (2-a) Enter in the upper right-hand corner in the space over the word "State" the name of the State in which the association is located.
 - (3-a) Enter in the space over the word "County" the name of the county in which the association is located.
 - (4-a) Enter in the space over the words "No. of voucher," the number assigned to Form ACP-8 in the county office.
 - (5-a) Enter in the space over the words "Period Covered" the name of the month shown on the related set of Forms ACP-8.
 - (6-a) Enter in the space over the words "Treasurer, County Agricultural Conservation Association," the name of the treasurer.
 - (7-a) Enter in the space over the words "Post Office Address," the address of the association office.
 - (8-a) Make entries in Section I of Form ACP-37 as follows:
 - (a-1) Enter in Section I the individual items on Forms ACP-9 and ACP-10 which have either been reduced or suspended. Such items should be identified by entering the name of the claimant and his title, if any, shown in columns (1) and (2).
 - (a-2) Indicate immediately opposite each such item the amount by which column (9) of Forms ACP-9 or ACP-10 is being reduced, and state the reason for such reduction. Indicate those items which cannot be reclaimed.
 - (a-3) When all items which have been suspended or reduced have been entered in Section I, enter the total amount by which column (9) of Form ACP-9 is being reduced.
 - (a-4) In the case of items which can be reclaimed if the necessary information is submitted and items marked with an asterisk (*) on Form ACP-9 or ACP-10, explain definitely the information required to render such items reclaimable and the exact manner in which reclaims should be entered on Form ACP-9 or ACP-10.

(a-5) Where the total of column (9) of Form ACP-9 has been corrected upward and Form ACP-8 could not be approved in an amount sufficient to pay all obligations of the association existing at the time the current voucher was certified, it should be explained that the difference may be shown on line 4 of the next voucher as unpaid obligations. In such cases, it should be explained that it will not be necessary to claim such difference on a supplemental Form ACP-9 or Form ACP-10, and that the receipt form ACP-11 should be prepared in accordance with the corrected entries on Forms ACP-9 and ACP-10.

Review of Forms ACP-8, ACP-9, ACP-10, ACP-11, and ACP-37.

1. When all computations in connection with Forms ACP-8, ACP-9, ACP-10, and ACP-11 have been completed, such forms should be given to a designated review clerk who shall review such forms as follows:

- a. Review the examination and computation work in accordance with the instructions hereinbefore set forth and make such corrections as are necessary. If, in the opinion of the review clerk, too many errors have been made in connection with a set of forms, or if a necessary form is missing or a necessary form has not been properly certified, Form ACP-8 (current voucher) shall be suspended in its entirety. In such cases, the review clerk shall prepare a letter of suspension to the secretary of the association, pointing out the corrections which are necessary and requesting the submission of a corrected form or set of forms.
- b. If it was not necessary to prepare Form ACP-37 in connection with the computations of the items on Form ACP-8, enter on line 9 of Form ACP-8 (current voucher) the entry on line 7 and enter a zero on line 8. However, if Form ACP-37 was prepared and all checks for previous periods had been received by the association, enter on line 9 of Form ACP-8 (current voucher) the entry on line 7 of the column headed "Correct Amount" in Section II of Form ACP-37 or the entry on line 7 of Form ACP-8, whichever is the smaller. Enter on line 8 of Form ACP-8 (current voucher) the difference between the entry on line 9 and the entry on line 7 thereof. If Form ACP-37 was prepared and the check for all previous periods had not been received, enter on line 9 of Form ACP-8 (Current Voucher) the entry on line 7 of the column headed "Correct Amount" in Section II of Form ACP-37 or the entry on line 7 of Form ACP-8, whichever is the smaller, less the amount of any checks which have not been received for previous periods. Enter on line 8 of Form ACP-8 (Current Voucher) the difference between the entry on line 9 and the entry on line 7 thereof. If no Form ACP-37 was prepared and the entry in line 7 of Form ACP-8 was preceded by a minus sign or if a Form ACP-37 was prepared and the entry in line 7 of the correct amount column of such form was preceded

by a minus sign, enter a zero in line 9 of Form ACP-8 and enter in line 8 of such form the amount of the entry on line 7 of Form ACP-8 or Form ACP-37, whichever is applicable (using the minus sign).

- c. Initial the State office copy of Form ACP-8a and Form ACP-37, if any, and forward Form ACP-8 and related forms to the certifying officer.
- d. The certifying officer shall sign Form ACP-8 in the space provided for his signature and affix his title immediately thereunder. The certifying officer shall also date, sign, and enter the name of the State office on Form ACP-37, if any. The name and title of the certifying officer shall be typed on all copies of Form ACP-8a and the name of the certifying officer, the name of the State office, and the date shall be typed on all copies of Form ACP-37, if any.
- e. When Form ACP-8 and Form ACP-37, if any, have been signed by the certifying officer, forward all Forms ACP-8, ACP-9, and related forms and papers to the clerk in the County Associations Section who prepares Standard Form 1064, Schedule of Disbursements.

Scheduling Forms ACP-8 and Related Forms

1. The scheduling clerk will prepare Standard Form No. 1064, Schedule of Disbursements, as follows:

- a. Prepare Form 1064 in sextuple (original and five copies).
- b. Above the words "Department or Establishment" enter the word "Agriculture."
- c. Above the words "Bureau or Office," enter the words "AAA _____ State office."
- d. Make no entry above the words "Date Paid."
- e. Above the word "Name" and after the word "By," enter the name "G. F. Allen."
- f. Above the words "Title or Rank," enter the words "Chief Disbursing Officer."
- g. Above the word "Station," enter the city and State where the Regional Disbursing Office is located.
- h. Above the words "Month or Period Ended," enter the name of the month in which it is anticipated that the Disbursing Office will handle such form.
- i. After the words "Symbol No." enter the Symbol Number of the Regional Disbursing Office.
- j. Beginning with July vouchers, assign Bureau Schedule Numbers 41-1 to the first schedule and assign consecutive numbers to subsequent Forms 1064 covering county association expenses.

- k. After the word "Date," enter the date that the form is submitted to the Disbursing Office.
- l. Not more than 20 Forms ACP-8 should be scheduled on one set of Forms 1064.
- m. Make no entries in columns headed, "Disbursing Officer's Voucher No." and "For G.A.O. Only."
- n. Enter in the column headed "Bureau or Office Voucher No," the number appearing on the second line in the upper right-hand corner of Form ACP-8 preceded by the State and county code number.
- o. Enter in the fourth column the name of the treasurer, his title, as it appears on Form ACP-8, and the address of the association office.
- p. Enter in the fifth column the appropriation from which the county administrative expenses are paid.
- q. Enter in the last column the amount shown on line 9 of Form ACP-8.
- r. Enter in the last line of the last column the total amount approved, which amount shall be the total of the individual items entered in the last column of Form 1064.
- s. An adding machine tape showing the total of all entries on line 9 of each Form ACP-8 which was scheduled on a set of Forms 1064 should be attached to such set of Forms 1064.

Review of Standard Form No. 1064, Schedule of Disbursements.

1. The review clerk will determine that all entries have been made as set forth hereinbefore.
2. Determine that the total on the adding machine tape agrees with the total on the last line in the last column of Form 1064. If the amounts do not agree, check the individual entries in the last column of Form 1064 against the entries on line 9 of the related Forms ACP-8.
3. The certifying officer shall sign the original of Form 1064 and enter his title in the space provided therefor. The name and title of the certifying officer shall be typed on all copies of Form 1064.

Distribution of Forms.

1. Upon approval of Form ACP-8 and other related forms and papers, including Forms NCR-County No. 7, NCR-County No. 14 and NCR-County No. 15, the County Associations Section will distribute them as follows:

- a. Forward to the Regional Disbursing Office:
 - (1) Form ACP-8

- (2) One copy of Form ACP-8a.
- (3) Original of Form ACP-9.
- (4) Original of Form ACP-10.
- (5) Original of Form ACP-11.
- (6) Original of Forms ACP-12, if any.
- (7) Canceled checks, if any were used in lieu of Form ACP-12.
- (8) Receipted copy of Form Corn Loan 6 or WL-6, if used in lieu of Form ACP-12.
- (9) One copy of Form ACP-37, if any.
- (10) Original and three copies of Form 1064.
- (11) Original of all powers of attorney or supporting documents submitted in connection with Form ACP-11.
- (12) Receipts, invoices, bills, and other supporting documents submitted in connection with Form ACP-9.

b. Forward to the Control Accounts and Reports Section, Agricultural Adjustment Administration, Old Post Office Building, Washington, D. C., one copy of Form ACP-11 signed by the association treasurer.

c. Forward to the Association:

- (1) One copy of Form ACP-8a.
- (2) One copy of Form ACP-9.
- (3) One copy of Form ACP-10.
- (4) One copy of Form ACP-11 (if one copy other than the original has the signature of the payees thereon, such copy should be forwarded to the association.)
- (5) Original and one copy of Form ACP-37, if any.
- (6) One copy of Form NCR-County No. 7.
- (7) One copy of Form NCR-County No. 14.
- (8) One copy of Form NCR-County No. 15.

d. Forward to the State accountant:

- (1) One copy of Form 1064.

(2) The original of Form NCR-County No. 7

e. Retain the remaining copies of all forms in a pending file in the County Associations Section of the State office.

2. The Regional Disbursing Office will forward one copy of Form 1064 to the Control Accounts and Reports Section, Agricultural Adjustment Administration, and will return one copy of Form ACP-8a and one copy of Form 1064 to the State office. Upon receipt of these forms, transfer the data which was entered by the Disbursing Office on the returned copies to the copies of such forms in the pending file and distribute them as follows:

a. Forward to the State accountant:

(1) The copy of Form ACP-8a returned by the Disbursing Office.

(2) The copy of Form 1064 returned by the Disbursing Office.

b. File in the State office files:

(1) One copy of Form ACP-8a.

(2) One copy of Form ACP-9.

(3) One copy of Form ACP-10.

(4) One copy of Form ACP-11.

(5) The copy of the List of Approved Titles and Rates.

(6) One copy of Form ACP-37, if any.

(7) One copy of Form 1064.

(8) One copy of each of Forms NCR-County No. 7 and NCR-County No. 9, and the originals of Forms NCR-County No. 14, NCR-County No. 15 and NCR-County No. 17.

PART VI.. REPORT FORMS

Forms NCR-County No. 7, Report by Programs of Collections and Expenses.

Upon completion of the administrative examination, detailed examination, computation and review of Forms ACP-8 and related forms, examine and complete Form NCR-County No. 7 as follows:

1. Determine that the entries for State, county, month and year in the heading of the form have been properly made. The entry for the month covered should be the same as that shown on the related Form ACP-9.

2. Determine that the form has been signed by the chairman or acting chairman, and the secretary or acting secretary in the spaces provided for their certification.

3. Determine that the entry on line 12, column (b), agrees with the entry on line 1(c) of Form ACP-8, or if Form ACP-37 was prepared, with the entry on the corresponding line of such form. If such entries do not agree, strike the entry on line 12, column (b) and insert in lieu thereof in red ink the entry on line 1(c) of Form ACP-8 or Form ACP-37, as the case may be.

4. Where the amount of the unobligated balance or a portion thereof shown on line 5 of Form ACP-8 is accounted for in a memorandum attached to Form ACP-8 as being the result of an overclaim which was discovered before payment was made, the amount of such overclaim will not be included in the amount shown on line 1(c) of Form ACP-8. Accordingly, in such cases, enter the amount of the overclaim immediately above or below the entry on line 1, column (b), of Form NCR-County No. 7 and correct the total shown on line 12, column (b), to reflect the addition of such entry.

5. Determine that entries in column (c) for the respective programs agree with entries in line 17 of Form NCR-County No. 15 for such program.

6. Determine whether the county committee has properly distributed the expenses of the county association among the various programs administered. If such expenses do not appear to have been properly distributed or if for any reason the State committee determines a re-distribution of expense is necessary, the re-distribution figures shall be entered in column (d).

7. Determine that the entry on line 12, column (c), is equal to the sum of the entries in such column.

8. Where corrections are made in column 9 of Forms ACP-9 and ACP-10 in the State office, determine the program, the expenses of which will be affected by such change, and reflect the correction in column (d) opposite the name of such program. If the item corrected on the Form ACP-9 or ACP-10 does not indicate the program to which it relates, the correction should be reflected on line 1, column (d).

9. If any program is not affected by corrections made in column 9 of Forms ACP-9 and ACP-10, enter in column (d) opposite the name of such program, the entry in column (c) on the same line.

10. Determine that the entry on line 12, column (d), is equal to the total entry of column 9 of the approved Form ACP-9.

11. Upon completion of Form NCR-County No. 7, refer such form to the member of the State committee directly supervising the County Associations Section for his approval.

12. When Form NCR-County No. 7 has been approved and signed by a member of the State committee, deliver the original of such form to the State accountant, return one copy to the county association, and retain the other copy in the County Associations Section.

1. Determine from the entries in column (a) and the entry for the date of the deposit if daily deposits are being made by the treasurer of funds received.

2. Determine from the entries in column (d) that collections have not been included for Crop Insurance Premiums, Marketing Quota Penalties or from sale of bin corn (except balances from "Corn Accounts" transferred to regular association account.)

3. Determine that the total in column (g) is the sum of the individual entries in column (g). In case the total entry is not the sum of the individual entries the forms shall be returned to the association office for correction.

4. Determine that the total of all Forms NCR-County No. 9 for the month (except the form reporting the deposit of the United States Treasury check received) is in agreement with the entry in line 1(c) of the related form ACP-8, or if Form ACP-37 was prepared, with the corresponding line on such form. If the entries do not agree, return Form NCR-County No. 9 to the association office for correction.

Determine that all Forms NCR-County No. 9 have been properly signed by the treasurer of the county association.

Forms NCR-County No. 14, Monthly Summary of Miscellaneous Expenses and NCR-County No. 15, Monthly Summary of Association Expense.

1. Determine that the headings in both forms and the entries in the body of both forms have been made in accordance with instructions in NCR-504, Part XIII.

2. Determine that the distribution by programs of the cost of miscellaneous expenses, personal services and travel under each title is equitable. If instances are found on either form in which the distribution by titles or by programs does not appear equitable, call the matter to the attention of the State committeeman directly supervising the County Associations Section. If he does not approve the distribution on a form as made by the county committee, he will so advise the county committee.

3. Determine that the additions on the forms are correct.

4. Determine that the forms have been signed by the chairman or acting chairman of the county committee.

5. Upon determination that the forms have been correctly prepared file the originals in the State office and return a copy of each form marked "approved" to the county association office.

Form NCR-County No. 17 - Bank Reconciliation

Determine that the entries in the heading of the form have been properly made.

Line 1. Determine that this entry is the same as the entry in line 6 of the previous Form NCR-County No. 17.

Line 2. Determine that this entry is the same as the entry in line 1(b) of the current Form ACP-8.

- Line 3. Determine that this entry is the same as the entry in line 1(c) of the current Form ACP-8 and the total of the Summary of Collections.
- Line 4. Determine that this entry is the sum of the entries in lines 1, 2 and 3.
- Line 5. Determine that this entry is the same as the total of the previous approved Form ACP-9.
- Line 6. Determine that this entry is equal to the difference between the entry on line 4 minus the entry on line 5.
- Line 12. Determine that this entry is the sum of the entries in lines 7 to 11 inclusive.
- Line 13. Determine that this entry is the sum of the outstanding checks as listed on the back of Form NCR-County No. 17.
- Line 15. Determine that this entry is the sum of the entries in lines 13 and 14.
- Line 16. (a) Determine that this entry is equal to the difference between the entry in line 12 minus the entry in line 15.
- (b) Determine that this entry is equal to the entry in line 6.

Determine that the form has been properly signed by the treasurer and chairman of the association.

Note: If for any reason the entries for lines 1, 2, 3 and 5 are not in agreement with the entries on the sources from which they are taken, a full explanation of the discrepancy over the signatures of the treasurer and chairman of the committee must be attached to the form. If an acceptable explanation is not attached, the Form NCR-County No. 17 must be returned to the county association office for correction.

PART VII. PREPARATION OF COUNTY ASSOCIATION EXPENSE REPORT
FORM NCR-432, SUMMARY OF COUNTY AGRICULTURAL CONSERVATION ASSOCIATION EXPENSES

Purpose.--This form will be used for making monthly reports to the North Central Division showing the amount of the expenses of each association by titles and objective classification. This report will also serve to show the total of collections made by each association, the amount transmitted to the Commodity Credit Corporation by each association and the monthly distribution by programs of the expenses of each association.

Preparation of Form.-- 1. Number of Copies.--Upon completion of the certification and scheduling of Form ACP-8 for all counties for the month, the County Associations Section shall prepare Form NCR-432, Summary of County Agricultural Conservation Association Expenses, in duplicate, forward the original to the North Central Division and retain the copy in the State office.

2. Entries.--Entries in columns (2) through (15) should be obtained from column (h) of Form NCR-County No. 15. Entries in columns (16) through (20) should be obtained from column (i) of Form NCR-County No. 14. (Corrections should have been made on Forms NCR-County No. 14 and NCR-County No. 15 for all items on Forms ACP-9 and ACP-10 which were corrected in red ink before the related Form ACP-8 was certified.)

Enter in the spaces provided therefor in the heading of the form the name of the State and the month covered by the report. Make entries in the body of the form as follows:

Col. (1) Enter the name of the county.

Col. (2) Enter the amount paid to county committeemen for personal services.

Col. (3) Enter the amount paid to community committeemen for personal services. Include in this entry amounts paid to delegates to the county convention.

Col. (4) Enter the amount paid to the Secretary for personal services. In the event that one person serves as secretary-treasurer, bracket columns (4) and (5) and enter the amount paid to the secretary-treasurer for personal services in column (5).

Col. (5) Enter the amount paid to the treasurer for personal services.

Col. (6) Enter the amount paid to the chief clerk or office manager for personal services. (In case of an entry for office manager, precede the entry with an asterisk (*)).

Col. (7) Enter the amount paid to office assistants for personal services.

Col. (8) Enter the amount paid to county performance supervisors and farm reporters for personal services.

Col. (9) Enter the amount paid to chiefs of party-farm reporter ground control and farm reporter ground control for personal services.

Col. (10) Enter the amount paid to range personnel for personal services.

Col. (11) Enter the amount paid to Commodity Loan supervisors, Commodity Loan inspectors.

Col. (12) Enter the amount paid to Crop Insurance representatives and Crop Insurance adjusters.

Col. (13) Available for entry of amount paid for personal services for titles not shown, such as "Educational Assistant." In case entry is made under only one title in this column, the title shall be entered in the heading of the column. In case entries are made for more than one title explanatory symbols shall be used to identify the title. For instance, the letters "ea" should be entered directly over each entry for Educational Assistant.

- Col. (14) Enter total paid for personal services.
- Col. (15) Enter total paid for travel.
- Col. (16) Enter the amount paid for office rental.
- Col. (17) Enter the sum of the amounts paid for equipment purchase, equipment service contracts, and equipment rental.
- Col. (18) Enter the sum of the amounts paid for supplies and miscellaneous items.
- Col. (19) Enter the amount transmitted to the Commodity Credit Corporation. In case all transmittals pertain to only one commodity program, enter the name of the commodity in the heading of column (19). In case the entries pertain to both the corn loan and the wheat loan programs, each separate entry should be prefixed by the letters C or W respectively, depending on whether the entry pertains to the corn loan or the wheat loan program. In case transmittals have been made in connection with both the corn loan program and the wheat loan program during one month by an association, two separate entries shall be made in column (19). The amount transmitted in connection with the corn loan program to be preceded by the letter C and the amount transmitted in connection with the wheat program to be preceded by the letter W.
- Col. (20) Available for entry of amounts paid for titles not shown, such as corn labor and other bin expense. Enter title in heading of column if entries for amounts are made in the column.
- Col. (21) Enter the amount of Form ACP-9 as approved. This total should agree with total entries for the county in columns (14) through (20) inclusive.
- Col. (22) Enter the accumulative total of the approved Forms ACP-9, beginning with January 1, 1940, and including the current report.
- Col. (23) Enter the amount of Form ACP-8 as approved. Obtain this entry from line 9 of Forms ACP-8 as approved. Every reference in these instructions extends to Forms ACP-37 in cases where such form has been prepared.
- Col. (24) Enter amount of collections reported on line 1(c) of Forms ACP-8 for the month.
- Col. (25) Enter the amount of total expenses pertaining to each program through under the respective column heading. The sum of entries in columns (25) through (32) should equal the entry in column (21). Obtain the entries for columns (25) through (32) from column (d) of Form NCR-County No. 7. The amount of transmittals to the Commodity Credit Corporation in connection with the corn loan program should be included in column (26). The amount of transmittals to the Commodity Credit Corporation in connection with the wheat loan program should be included in column (27).

Total the amounts entered in the individual columns and make the necessary entry at the foot of each column.

PART VIII. AUDIT OF FORMS CORN-LOAN-4, COUNTY COMMITTEE REPORT ON CORN LOANS CERTIFIED AND 40-WL-4, COUNTY COMMITTEE REPORT ON WHEAT LOANS CERTIFIED.

Form Corn-Loan-4, when received in the County Associations Section of the State office shall be audited as follows:

1. Verify each entry in column (k) by multiplying the corresponding entry in column (g) by one cent.
2. Verify the totals shown in columns (g) and (k) on line (1).
3. Check the entries in columns (g) and (k) on line (3) against the corresponding entries shown on the form Corn-Loan-4 for the previous month.
4. The entry in column (g) on line (4) should equal the sum of the entries in column (g) on lines (1) and (3).
5. The entry in column (k) on line (4) should equal the sum of the entries in column (k) on lines (1), (2), and (3).

The amount shown under "Miscellaneous" on form ACP-9 for corn loan service fees transmitted to the Commodity Credit Corporation should equal the percent indicated in the instructions issued in connection with the Commodity Loan Program of the sum of the amounts shown in column (k) on lines (1) and (2) of form Corn Loan-4.

Form 40-WL-4, when received in the County Associations Section of the State office shall be audited as follows:

1. Verify each entry in column (m) by multiplying the corresponding entry in column (g) by one cent in case of farm storage and by one-half cent in case of warehouse storage.
2. Verify the totals shown in columns (g) and (m) on line (1).
3. Check the entries in columns (g) and (m) on line (3) against the corresponding entries shown on the form for the previous month.
4. The entry in column (g) on line (4) should equal the sum of the entries in column (g) on lines (1) and (3).
5. The entry in column (m) on line (4) should equal the sum of the entries in column (m) on lines (1), (2) and (3).

The amount shown under "Miscellaneous" on Form ACP-9 for wheat loan service fee transmitted to the Commodity Credit Corporation should equal the percent indicated in the instructions issued in connection with the Commodity Loan Program of the sum of the amounts shown in column (m) on lines (1) and (2) of Form 40-WL-4.

The same procedure used in the audit of Form 40-WL-4 for wheat loans shall be used in connection with audit of forms used by the county committee to report loans on barley and rye.

**PART IX. PROCEDURE FOR AUDITING FISCAL RECORDS AND ACCOUNTS
OF COUNTY AGRICULTURAL CONSERVATION ASSOCIATIONS.**

Preparation by the County Associations Section of Information for County Association Auditors.--The County Associations Section will furnish the auditor with the following information:

1. A complete list of all Forms CL-2 issued to a county which have not been accounted for on a previous audit.
2. The correct amount of service or sealing fees collected in connection with commodity loans reported to date since the last previous audit. This amount should be the total of the totals shown on the following forms after such forms have been audited in the State office: Form Corn Loan-4, column (k) on the line "Total through date of this Report"; and 40-WL-4, column (m) on line "Total through date of this Report." The corresponding amount of service and sealing fees collected in connection with loans for barley and rye should also be included.
3. The County Associations Section will also furnish a copy of Form ACP-123 (or NCR-County No. 5) "Fiscal Report of County Association Records and Accounts", on which entries have been made in columns (a), (b), (c), (d), and (g) for all months to be covered by the report of audit. (Form NCR-County No. 5 will be used until Forms ACP-123, which form will supersede form NCR-County No. 5, are printed. The instructions herein are applicable to both forms). Entries on Form ACP-123 or on NCR-County No. 5 should be made as follows:
 - a. Enter in the upper right-hand corner the name of the county and State.
 - b. Enter in the heading following the words "For the period from" the date of the day following the last previous audit. Make no entry following the word "to" and enter in the space for the name of the treasurer, the name of the person who served as treasurer of the association since the last previous audit.
 - c. Make entries in columns (a), (b), (c), (d) and (g) as follows:
 - Col. (a) Enter the month and the number of Form ACP-9 for all months for which Form ACP-9 has been approved by the State committee, beginning with the month immediately following the last month included in Form ACP-123 for the last previous audit.
 - Col. (b) Enter the amount of U. S. Treasury checks for association expenses received for the months shown in column (a).
 - Col. (c) Enter the amount of collections reported in line 1(c) of the approved Form ACP-8 for the month shown in column (a). If Form ACP-37 was prepared for any month, obtain the entry from the corresponding line of such form instead of obtaining it from Form ACP-8.

Col. (d) Enter the amount of the approved Form ACP-9 for the month shown in column (a).

Col. (g) Enter the approved amount of Forms ACP-11 and ACP-12 returned to the county committee for the months shown in column (a). In the event that Receipt Forms ACP-11 or ACP-12 for any month previous to the first month listed in column (a) were approved by the State committee after the first date covered by this report of audit, enter the amount of Form ACP-11 approved for each such month separately in column (g) and enter in parentheses following the amount, the month and year.

- d. Obtain the correct totals for columns (a), (b), (c), (d), and (g) and enter such totals on the line for Totals.

Procedure to be Followed by the Auditor in Auditing Fiscal Records and Accounts of Agricultural Conservation Associations.

1. Audit of Forms NCR-County No. 9, NCR-County No. 12, NCR-County No. 13, ACP-8, ACP-9 and ACP-10, ACP-11 and ACP-12, and Canceled Checks.--

- a. The auditor will call for the following records at the county office: Signed copies of Forms NCR-County No. 12, NCR-County No. 13, and approved copies of Forms ACP-8a, ACP-9, ACP-10, ACP-11, ACP-12, Form NCR-County No. 9, Forms NCR-County No. 18 and 18A, bank statements, deposit slips, canceled checks and check stubs for all months beginning with the first month listed in column (a), Table I of Form ACP-123. In case receipt forms ACP-11 and ACP-12 for any month previous to the first month listed in column (a) are listed, copies of such receipt forms should be included.
- b. If approved copies of Forms ACP-8a, ACP-9, ACP-10, ACP-11 and ACP-12 for any month subsequent to those listed in column (a) of Form ACP-123 by the State committee have been received by the county association, list such month in column (a) of such form. Make corresponding changes in column (c) and column (d) and also in column (b) if the Treasury check has been received. Make necessary entries in column (g) for any approved Forms ACP-11 received by the county association from the State committee since Form ACP-123 was prepared by the State committee.
- c. The auditor should compare entries on Forms NCR-County No. 12, NCR-County No. 13, ACP-9, ACP-10, ACP-11 and ACP-12, and the association check (using the check stub if the check has not been canceled). Records for every month should be compared thus in detail.
- d. Discrepancies found should be listed. However, if the same types of discrepancies appear repeatedly, samples of discrepancies should be listed rather than all individual discrepancies.

- e. The total of association checks issued and canceled for each month should be entered in column (e) of Form ACP-123, and the total checks issued for the month but not yet canceled should be entered in column (f). The total of column (e) and also of column (f) should be determined and entered.
- f. Lists by months should be prepared for each of the following:
 - (1) All items listed on the approved Forms ACP-9 and ACP-10 for which checks have not been drawn or for which incorrect checks have been drawn. Such list should be totaled and headed "Unpaid Obligations" and "Incorrect Payments".
 - (2) All items listed on the approved Forms ACP-9 and ACP-10 for which checks have been drawn but not canceled showing the name of payee, check number, date and amount. Such list should be totaled and headed "Checks Outstanding".

2. Audit of Receipt Forms CL-2.-- The list of Forms CL-2 furnished by the State committee must be checked carefully with the records covering such Forms CL-2 in the county office. If any Forms CL-2 are missing, the auditor must determine why such forms are missing and report the missing numbers immediately to the State committee.

It will be necessary to check Forms CL-2 against copies of Corn Loan-4, 40-WL-4 and certified reports of barley or rye loans to determine whether there are any individual loans for which no Form CL-2 can be located. If in checking Forms CL-2 against the copies of Corn Loan-4, 40-WL-4 and the records of certified barley or rye loans any loan number covering loans for which Form CL-2 cannot be located are found, or if material errors are found in the amount collected from any borrower, such loan numbers and errors must be reported immediately to the State committee in order that the State committee may advise the county committee relative to the further handling of association funds by the treasurer of the association pending completion of a detailed audit of all fiscal records of the association.

In like manner if the total of commodity loan service and sealing fees on certified loans reported to the auditor by the County Associations Section cannot be reconciled with the amount of commodity loan service and sealing fees collected as reported on Form NCR-County No. 9, such cases must be reported to the State committee as above.

The total of entries on Receipt Forms CL-2 plus the total of other collections reported on Forms NCR-County No. 9 should equal the total of collections reported on line 1(c) of Forms ACP-8. This same total should equal the total of all collections, except U. S. Treasury check, reported on Forms NCR-County No. 9.

3. Reconciliation of Bank Balance.

- a. Determination and Certification of Bank Balance.-- The auditor shall request the association treasurer to have an official of the bank certify the association bank balance in the space provided therefor on the reverse side of Form ACP-123. The auditor shall determine whether the certified bank balance represents the correct balance

considering the amounts received and the amounts paid out by the association from the date of the last previous audit through the last date covered by the current audit. This should be done on the reverse side of Form ACP-123, headed "Reconciliation of Bank Balance" as follows:

- (1) Enter in line 1 the unobligated balance as of the last previous audit as determined by subtracting the total amount of outstanding checks on the date of the previous audit from the entry in line 9 of the previous audit.
- (2) Enter in line 2 the amount of checks written before the date of the last previous audit still outstanding when the previous audit was made.
- (3) Enter in line 3 the amount of U. S. Treasury checks for association expenses received during the period covered by the audit. Obtain this amount from the total of column (b), Table I.
- (4) Enter in line 4 the total amount of collections approved on line 1(c) of Form ACP-8 or Form ACP-37 for the period covered. Obtain this entry from the total of column (c), Table I.
- (5) Enter in line 5 the total of collections made by the association treasurer since the most recent voucher Form ACP-8 was transmitted to the State office. Obtain this entry from Forms NCR-County No.9 in the county office and from the association treasurer. Because the entry on line 5 of the last previous Form ACP-123 would normally be included in the entry in line 1 and in the entry in line 4 of the current report it will be necessary in the preparation of the current report to deduct the amount of the entry in line 5 of the last previous audit report from the total of column (c), Table I, of the current report before such total is entered in line 4 of the current report.
- (6) Enter in line 6 the sum of lines 1, 2, 3, 4, and 5. Such entry will show the amount of funds for which the association treasurer is accountable for the period covered.
- (7) Enter in line 7 the amount of checks drawn on a previous period and canceled this period. Attach a list of checks drawn in a previous period and still uncanceled.
- (8) Enter in line 8 the amount of checks drawn this period and canceled this period. Obtain this entry from the total of column (e), Table I.
- (9) Enter in line 9, line 6 minus the sum of line 7 and line 8. The result should show the amount of funds for which the association treasurer is still accountable and should agree with the bank balance as shown in line 12.

- (10) Enter in line 10 the amount of obligations remaining unpaid. Obtain this entry by adding the amount of all outstanding checks. (Total of entry in column (f) plus the total of uncanceled checks from previous audit period).
- (11) Enter in line 11 the amount of the unobligated balance. The sum of the entries in lines 10 and 11 should equal the entry in line 9.
- (12) If the entries in line 9 and line 12 are not the same, determine the reasons for such difference and explain such reasons briefly in a memorandum. If a difference exists, determine whether any checks have been issued or any sums deposited which have not been included in the entries in Table I.
- (13) Enter in line 1, after the word "to" in the heading of the form the final date of the audit. This should be the same as the date shown on line 12 on the reverse side of the form.

4. Forms NCR-County No. 18 and 18A.--For the months beginning with January 1940 the entries on Form ACP-123 and the respective entries on Forms NCR-County No. 18 and 18A should be checked for agreement.

5. Completion and Certification of Form ACP-123.--The auditor will not advise the association treasurer how to adjust any differences found, but shall report such differences to the State committee. Upon completion of his work the auditor will sign in the space provided on Form ACP-123 (or NCR-County No.5).

The report submitted by the auditor for each county shall include Form ACP-123 in duplicate, duplicate copies of all lists, and memorandums, and comment called for in these instructions. Attached to each Form ACP-123 shall be a completed report entitled "Auditor's Report of Fiscal Administration in County _____ Agricultural Conservation Association," a copy of which form is given below:

Date 194 _____

AUDITOR'S REPORT OF FISCAL ADMINISTRATION
IN _____ COUNTY, _____
(State)
AGRICULTURAL CONSERVATION ASSOCIATION

Comment on each of the following, pointing out good practices and poor practices being followed by the county association and making any suggestions for improvement which the auditor feels in order.

1. Preparation and handling of Monthly Certificates of Expenses for Personal Services and Travel, Forms NCR-County No. 12 and No. 13.
2. Preparation and distribution of association checks and obtaining receipts therefor.

3. Delivery of United States Treasury checks by the association treasurer.
4. Collection of commodity loan service and sealing fees and other collections, maintenance of records relative thereto, and handling of funds collected.
5. Depositing funds in association bank account and handling such account.
6. Organization of the work of the county association and operation of such office.
7. Filing and otherwise maintaining records in connection with expense forms.
8. Monthly posting and balancing of receipts and disbursements on Forms NCR-County No. 18 and 18A.
9. Any steps in the expense account procedure with which the association is having difficulty.
10. Suggestions by county committeemen, officers, and employees concerning organization and operation of the association.
11. Other matters with reference to the particular association covered by this report; also information as to how the association telephone is listed in the telephone directory and the wording of the county association office sign.
12. Are all of the treasurer's records maintained in the county association office as required?

The original of Form ACP-123 and supporting papers should be forwarded to the State committee, attention of the County Associations Section and the duplicate retained in the county association office. The report of an audit is not acceptable unless accompanied by the comment as outlined in items 1 to 12 above; a copy of such comment shall be forwarded to the North Central Division, but a copy need not be filed in the county office, and such comment shall also show number of hours required for the audit.

After the auditor's report and comment has been reviewed in the County Associations Section and initialed by a member of the State committee, it shall be filed in the County Associations Section files.

PART X. PROCEDURE FOR AUDITING FISCAL RECORDS OF THE COUNTY ASSOCIATION "CORN ACCOUNT"

The auditors designated by the State committee to audit the fiscal records and accounts of the county agricultural conservation associations shall also audit the fiscal records of the associations' "Corn Accounts".

Corn Accounts must be audited whenever there is a change in the office of treasurer of the county committee. The Corn Accounts should also be audited as soon as possible upon completion of "weighing out" of all the Commodity Credit Corporatio

corn that has been stored in steel bins in the county. In heavy storage counties the audit should be made at such intervals as the State committee deems advisable.

Records and Forms to be Audited.

In making an audit of the association's "Corn Account" the auditor will call for the following records:

1. Forms NCR-County No. 20, "Collections - Corn Account" and NCR-County No. 20A, "Disbursements - Corn Account."
2. Bin No. _____ Folders, which should contain the following material applicable to the sale:
 - (a) Form 39-Corn Loan 23 (signed copy).
 - (b) Telegraphic "Request for Price" (copy).
 - (c) Telegraphic "Reply by Commodity Credit Corporation" (original).
 - (d) "Confirmation and Receipt to Purchaser" (signed copy).
 - (e) Telegraphic "Acceptance of Offer" (signed copy).
 - (f) Letter of Confirmation from Commodity Credit Corporation (original).
 - (g) Receipt for "Balance of Advance Estimated Purchase Price" (signed copy).
 - (h) Receipt for "Additional Payment After Weighing" (signed copy).
 - (i) "Receipt from Purchaser for Refund" (original).
 - (j) Statement to Commodity Credit Corporation for handling charges on corn sold direct by the Corporation (signed copy).
 - (k) All correspondence and forms pertaining to the sale.
3. Statements and Receipts Folders, which should contain:
 - (a) Statements.
 - (b) Forms ACP-12, Receipts.
4. Bank Records Folders, which should contain:
 - (a) Bank Reconciliation - Corn Account (copy).
 - (b) Monthly bank statements.
 - (c) Bank deposit slips.
 - (d) Canceled checks.

AUDIT OF CORN ACCOUNT RECORDS

Form NCR-County No. 20, Collections - Corn Account

1. Check the bin numbers in column (2) against the bin numbers shown in line (1) of forms 39-Corn Loan 23, and on the Statements to the Commodity Credit Corporation. Place a red check mark after each entry checked in column (2).
2. Check the total of column (5) against the total of lines (6), (7) and (9) on all forms 39-Corn Loan 23.
3. Check the total of column (6) against the total amount of checks received as shown on all Statements to the Commodity Credit Corporation for handling charges in connection with direct sales by the Corporation.
4. Check the total of column (5) plus the total of column (6) against the total bank deposits as shown by the deposit slips.

Form NCR-County No. 20A, Disbursements - Corn Account

1. Compare the date, check number, payee, and amount of each canceled check with the corresponding entries on form NCR-County No. 20A.
2. Where there are entries in columns (5) or (6), check the bin number(s) in column (4) against the entries in line (1) of form 39-Corn Loan 23.
3. Check the total of column (5) against the total of line (15) on all forms 39-Corn Loan 23.
4. Check the total of column (6) against the total of line (10) on all forms 39-Corn Loan 23.
5. Check the total of column (7) against the total of all paid statements and against the total of all forms ACP-12, Receipt. Check each statement to determine if it bears the written approval of a member of the county committee.
6. When it is desired to make a transfer of fees to the regular association account, the amount to be transferred shall be the difference between total collections and total disbursements if checks have been issued for all obligations to the Commodity Credit Corporation, to purchasers for refunds, and to all other persons or firms having a claim against the Corn Account of the county committee. If an obligation to any of these persons or firms exists, the amount of the transfer shall be determined by adding the total amount of these obligations to the total disbursements and subtracting the result from the total collections.
7. When the sale of corn from steel bins has been completed, verify the total of column (8) by determining that the total of columns (7) and (8) equals the total of line (14) of all forms 39-Corn Loan 23.

When the total of any column on forms NCR-County No. 20 and NCR-County No. 20A fails to check with the related total of another form as provided for in the above procedure, it will be necessary to check the individual entries to discover the error.

39-Corn Loan No. 23.

1. Check the bin number entries in line (1) against the letter of confirmation received from the Commodity Credit Corporation.
 2. Check the date and amount entries in lines (6), (7), (9), and (10) against the dates and amounts shown on the applicable receipts.
 3. Determine that all necessary entries have been made on this form and that it has been certified by a member of the county committee.

Corn Account Bank Reconciliation

Proceed as follows to reconcile the collections and disbursements of the Corn Account shown on Form NCR-County No. 20 and NCR-County No. 20A with the bank balance shown on the last bank statement received.

1. Subtract the total disbursements shown on Form NCR-County No. 20A from the total collections as shown on Form NCR-County No. 20.
 2. To the bank balance as shown on the bank statement

Add

- a. Deposits not shown on bank statement
 - b. Money on hand not deposited
 - c. Bank service charges deducted by the bank or any other charges made against the bank account for which the association has not made a corresponding entry on Form NCR-County No. 20A.

Subtract

All checks not presented to the bank for payment.

3. The amount obtained under item (1) above should equal the amount obtained under item (2) above.
 4. Prepare and sign the bank reconciliation statement in duplicate. The original copy shall be attached to the "Auditor's Report of Fiscal Records and Accounts - Corn Account" and shall be filed in the County Associations Section of the State office and the second copy shall be filed in the "Bank Records - Corn Account" folder of the county association office.

Date 194

AUDITOR'S COMMENT REGARDING "CORN ACCOUNT" RECORDS

In _____ County _____ (State)

Comment on the following practices followed in the office of the county association. A copy of this comment should be forwarded to the North Central Division.

1. Are funds collected deposited promptly?
2. Are records pertaining to the "Corn Account" maintained in the association office?
3. Are the file records complete and maintained according to instructions?
4. Are there any steps in the "Corn Account" procedure with which the association is having especial difficulty?
5. Suggested improvements in maintaining the records of the association's "Corn Account".

List and give full information regarding discrepancies found.

Enter below in the spaces provided, the date of transfer, the Form ACP-8 on which the transfer is shown as a collection, and the amount of the transfer from the "Corn Account" (Col. 8, Form NCR-County No. 20A) to the regular association account as follows:

Date of transfer _____ shown (or will be shown) on Form ACP-8 No. _____
Amount \$ _____

I hereby certify that I have examined the fiscal records of the _____ County Agricultural Conservation Association's "Corn Account" according to instructions, for the period _____ to _____, and have found such records free from irregularities except as shown on this report.

Date _____ (Auditor)

(This form to be prepared in duplicate. Forward the original to the State office and retain a signed copy in the association's "Corn Account" files.)

PART XI. MISCELLANEOUS

In the interest of increased efficiency in the operation of the county associations, it shall also be the duty of the County Associations Section to emphasize the following points in the instructions to the county associations:

1. "Other Activities" of committeemen and employees of the County Agricultural Conservation Associations.-- Attention is here called to NCR-504, Part V, under "Outside Work". Failure on the part of a committeeman or employee of an association to accept and abide by the rulings contained in that section of Part V of NCR-504

shall be considered sufficient cause for recommendation for removal by the Director of the North Central Division.

Note: In all cases where removal action against any county committeeman is contemplated, it shall be the duty of the State committee to furnish detailed information relative to the case to the Director of the North Central Division. In all cases where removal action against any community committeeman is contemplated, it shall be the duty of the county committee to furnish detailed information relative to the case to the State committee.

2. "Daily Deposits" of Funds Received by the Treasurer of the Association.-- Attention is here called to NCR-504, Part V, under "Treasurer". Because of the increasing number of and kinds of collections that must be made, it becomes imperative that the treasurer of the association deposit daily all association funds coming into his possession.

3. Clerical Work Performed in the County Association Office by County Committeemen.-- Insofar as practicable, county committeemen should not perform clerical work in the county association office in connection with any of the programs and shall not perform any clerical work if such work is later subject to review and approval by the county committee.

4. Group Orders of Equipment and Supplies by County Agricultural Conservation Associations.-- The State committee may render valuable service to the county associations in ordering proper equipment at a reasonable price. Every effort should be made to purchase such equipment and supplies locally since the exercise of local authority is in keeping with the policy of the North Central Division, if such purchase can be made at no material increase in cost. In any case where the State committee contemplates the purchase of materials or equipment for associations in volume in order that a saving may be effected for the associations, such arrangements should be entered into only after a very careful survey of equipment and supply prices throughout the State and with the approval of the county committees.

The State committee should advise the county committees of the maximum price that can be paid for all supplies and advise further that if merchandise of comparable quality cannot be obtained locally at such price, the State committee is able to give them the names of concerns that will provide such equipment at a price not to exceed the maximum.

5. Disposal of Association Property.-- No association property, regardless of its value, may be sold, exchanged, traded in as part payment, condemned, or destroyed except as provided in Part XXI of NCR-504.

6. Regular Monthly Meeting of Each County Committee.-- Regular monthly meetings shall be held by the various county committees within the State. To facilitate this requirement, it shall be the duty of the State committee to determine upon a date for such regular meeting. The date and the hour for meeting need not be the same for all associations within the State, but should preferably be placed within the first seven days of the month. The State committee will advise the county committee of the time of the day and the day of the month selected for the same from month to month. The general purpose of having a regular stated meeting of the committee and the association, open to all farmers and others, is to give an

opportunity for anyone interested to gain a better knowledge of the farm program and learn first-hand how the committee functions in its effort to fairly and efficiently administer its varied duties in connection with existent agricultural programs. The State committee is authorized to approve a charge for rental of space in which to hold these meetings, if it deems such expense warranted.

The State committee will advise the county committee that at its regular monthly meeting it should:

1. Require the treasurer to read a monthly report of collections and deposits.
2. Require the secretary, chief clerk, or office manager to make a report of progress on the work in the county office.
3. Make a committee report and discuss the general features of the current farm program with members of the association who may be in attendance at the meeting.
4. Transact such other business as may properly come before the committee for consideration at this meeting.

A copy of the minutes of the regular monthly meeting, signed by the chairman and secretary of the committee, shall be forwarded to the State office.

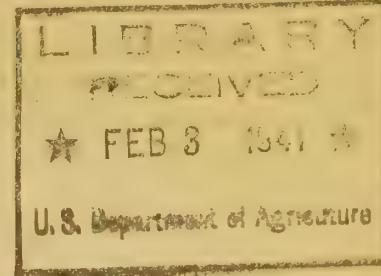
Insofar as practicable, it is desirable for a member of the State committee or a farmer fieldman or other representative of the State office to attend these meetings.

7. Review Committee.-- Any farmer who is dissatisfied with his farm marketing quota may, within fifteen days after mailing to him of notice of quota, have such quota reviewed by a local review committee composed of three farmers appointed by the Secretary. Such committee shall not include any member of the committee which determined the farm acreage allotment, the normal yield, or the farm marketing quota for such farm.

The members of the review committee shall receive as compensation for their services the same per diem as that received by the county committee and shall be paid by the county in which the review is made. The members of the review committee shall not be entitled to receive compensation for more than thirty days in any twelve-month period.

8. Emergency Provision.-- In all cases where the supply of approved forms is exhausted and an additional supply is not immediately available, the State committee is authorized to provide for the mimeographing or dittoing of such forms in sufficient number for immediate needs.

9. Non-Deductible Reallocation.-- In the reallocation of non-deductible funds by the State committee, it is important that association losses by fire, wind, flood, or theft be taken into consideration and additional funds provided associations suffering such loss.

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION
North Central Region

PROCEDURE FOR THE OPERATION OF THE COUNTY
ASSOCIATIONS SECTION OF THE STATE OFFICE
IN THE NORTH CENTRAL REGION
1941 PROGRAM

NCR-State 503, issued August 31, 1940, is hereby amended by adding at the end thereof the following new Part XII:

**PART XII. EQUIPMENT INVENTORIES OF COUNTY
AGRICULTURAL CONSERVATION ASSOCIATIONS**

General

As soon as practicable after the receipt of advice from a county association that Forms NCR-County No. 21 have been completed, an auditor from the State office shall visit the county association office to determine that all equipment, the expenses for which have been claimed on Form ACP-9, and all equipment which the records indicate has been transferred to the association from the Commodity Control Associations or from any other source, is listed on Forms NCR-County No. 21 and is in the actual possession of the association or, if not in the possession of the association, is properly accounted for. The auditor will indicate his verification of each item of equipment by entering the date of verification and his signature in column (9) of Form NCR-County No. 21 and on the list of equipment submitted by the association to the State office. Thereafter, the inventory of an association shall be verified at the time of each semi-annual audit of the fiscal records and accounts of the association.

In those cases in which the total cost or partial cost of any item of equipment has been paid by an association and such equipment is being used by persons other than employees of the association and is not necessary for the operation of the association office, the State committee shall advise the county committee to sell such equipment, or the interest of the association in such equipment. In those cases in which a partial cost of any item of equipment has been paid by an association and such equipment is being used by employees of the association, the State committee shall advise the county association to purchase the interest of other persons in such equipment.

The State committee shall provide the county associations with numbered labels which shall be permanently attached to items of equipment not bearing a manufacturer's serial number. These numbers shall begin with "1" and run consecutively for the equipment of each county. A record of such numbers assigned to each county shall be maintained in the County Associations Section of the State office in the 1941 county inventory record folders.

Auditor's Check Sheet of Equipment Inventory Changes

1. Purpose.-- In order that the auditor may have a record of the equipment acquired and of the equipment disposed of by an association for the periods

between verifications of the county association equipment inventory, the County Associations Section shall maintain currently for each association a record of equipment acquired and of equipment disposed of on Form NCR-County No. 21.

2. Entries:-

Col. (1) to (6), inclusive These entries, except the State office serial numbers, shall be obtained from the invoice attached to the Form ACP-9 upon which the expense for the item of equipment is claimed.

Col. (7) and (8) These entries may be obtained from the invoice in case of a trade-in, from the State office memorandum in case of condemnation, and from Form NCR-County No. 23 in case of sale.

Col. (9) The auditor shall enter the date and his signature at the time the item of equipment and Forms NCR-County No. 21 are verified in the county office.

A new auditor's check sheet of equipment inventory changes for each county association shall be started after each inventory verification.

3. Filing.-- The auditor's check sheet of equipment inventory changes for each county and the typed copy of inventory furnished by the county shall be filed in a manila folder marked " _____ County Inventory Records." These folders shall be filed alphabetically, and shall also contain a complete list of equipment as furnished by each association following each annual inventory.

The auditor shall submit a report to the State committee concerning the first verification of the inventory of each county association and a copy of such report shall be forwarded to the North Central Division. Thereafter the auditor's report concerning the inventory of each county association shall be included in the "Auditor's Report of Fiscal Administration," in connection with each semi-annual audit, a copy of which will be forwarded to the North Central Division.

A sample of Form NCR-County No. 22, Equipment Purchase Requisition, is attached hereto. This form shall be mimeographed in the State office and furnished to all associations.

The following new Part VII will supersede Part VII now appearing in NCR-State 503:

PART VII. PREPARATION OF COUNTY ASSOCIATION EXPENSE REPORT,
FORM NCR-532, SUMMARY OF COUNTY AGRICULTURAL
CONSERVATION ASSOCIATION EXPENSES.

Purpose.--This form will be used for making monthly reports to the North Central Division showing the amount of expenses of each association by titles and objective classification, as approved on Forms ACP-9 and ACP-10. This report will also serve to show the total of collections deposited in the regular bank account of the association, the amount transmitted from the regular bank account to the Commodity Credit Corporation and shown on ACP-9, the amount of expenses in connection with erecting and filling of steel bins, and the amount of expenses shown on NCR-County No. 26 in connection with steel bins and steel bin corn which expense is reimbursable.

The form will also show the expenses to date under each title and classification, and the number of persons working under each title and total persons working on all programs during the month.

Those service fees which are deposited in the Corn Account will not be included on Forms NCR-County No. 23, ACP-8, ACP-9 or on this form.

Preparation of Form.--1. Number of Copies.--Upon completion of the certification and scheduling of Form ACP-8 for all counties for the month, the county Associations Section shall prepare Form NCR-532, Summary of County Agricultural Conservation Association Expenses, in duplicate, forward the original to the North Central Division and retain the copy in the State office.

Entries in column (5) must be obtained from Form NCR-County No. 23, Summary of Collections. Entries in columns (7) through (34) may be obtained from the approved copies of Forms ACP-9 and ACP-10. The entry in column (35) and the entries in columns (7), (17), (27) and (31) on the line "Reimbursable this month", must be taken from the Form NCR-County No. 26 attached to Form NCR-County No. 15, listing in detail all reimbursable expenses in connection with steel bins and steel bin corn other than expense in connection with the erection and filling of steel bins.

2. Entries.--Enter in the spaces provided therefor in the heading of the form the name of the State and the month covered by the report. Make entries in the body of the form as follows:

Col. (1) Enter the name of the county.

Col. (2) Enter the amount of Form ACP-9 as approved. This entry should agree with the total of the entries for the county in column (25) plus the entries in columns (27) through (34).

Col. (3) Enter the accumulative total of the approved Forms ACP-9, beginning with January and including the current report.

Col. (4) Enter the amount of Form ACP-8, as approved. Obtain this entry from line 9 of Forms ACP-8, as approved. Every reference in these instructions extends to Forms ACP-37 in cases where such forms have been prepared.

- Col. (5) Enter the amount of all collections other than Commodity Loan service fee collection. Obtain this entry from Form NCR-County No. 23.
- Col. (6) Enter amount of collections made for Commodity Loan service fees, if any, as shown on Form NCR-County No. 23.
- Col. (7) Enter the amount paid to county committeemen for personal services.
- Col. (8) Enter number of persons working as county committeemen during the month.
- Col. (9) Enter the amount paid to community committeemen for personal services. Include in this entry amounts paid to delegates to the county convention.
- Col. (10) Enter number of persons working as community committeemen or who served as delegates to the county convention during the month.
- Col. (11) Enter the amount paid to office personnel for personal services. Include in this entry amounts paid for personal services to the secretary, the treasurer, the chief clerk or office manager and to office assistants.
- Col. (12) Enter number of persons working in the office as listed in column (11).
- Col. (13) Enter the amount paid to farm reporters for personal services.
- Col. (14) Enter number of persons working as farm reporters.
- Col. (15) Enter the amount paid to performance supervisors for personal services.
- Col. (16) Enter number of persons working as performance supervisors.
- Col. (17) Enter the amount paid to ground control personnel for personal services.
- Col. (18) Enter number of persons working under titles in column (17).
- Col. (19) Enter the amount paid to Commodity Loan supervisors and Commodity Loan inspectors.
- Col. (20) Enter number of persons working under titles in column (19)
- Col. (21) Enter the amount paid to Crop Insurance representatives and Crop Insurance adjusters.
- Col. (22) Enter number of persons working under titles in column (21).
- Col. (23) Available for amounts paid for personal services under titles such as "Educational Assistant." In case entry is made under only one title in this column, the title shall be entered in the heading of the column. In case entries are made under more than one title explanatory symbols shall be used to identify the title. For instance, the letters "E.A." should be entered directly over each entry for Educational Assistant.

- Col. (24) Available for entry of number of persons working under titles shown in column (23).
- Col. (25) Enter total paid for personal services.
- Col. (26) Enter the total number of persons working under titles as shown in columns (8) through (24).
- Col. (27) Enter total paid for travel.
- Col. (28) Enter the amount paid for office rental.
- Col. (29) Enter sum of the amounts paid for equipment purchase, equipment service contracts and equipment rental. Transportation charges, such as express on equipment will also be included in this column.
- Col. (30) Enter the amount paid for supplies. Transportation charges, such as express on supplies, will also be included in this column.
- Col. (31) Enter the amount paid for miscellaneous items. Also include in this entry any amount included in the entry in column (36) which has not been provided for in columns (7), (19) and (27). This will be the reimbursable expense incurred in connection with steel bins and steel bin corn covering fumigant purchase and application, bin repairs, parts, materials and labor, trucking charges and rental of bin sites.
- Col. (32) Enter amount paid for labor and material in erecting and filling of steel bins.
- Cols. (33) Available for entry of amounts paid for items not provided for.
and (34) Enter title in heading of column if entries for items are made in the column. In case of transmittals to Commodity Credit Corporation enter the title "Transmittals to CCC" and the name of the commodity in the heading of the column used. In case the entries pertain to more than one program each separate entry should be prefixed by the letter B, R or W depending on whether the entry pertains to the barley, rye or wheat loan program. In case transmittals pertain to more than one program, the name of the commodity will be omitted from the column heading.
- Col. (35) Enter the sum of amounts paid in connection with steel bins and steel bin corn other than expenses in connection with erection and filling of bins. The individual items included in this total entry are also included in columns (7), (19), (27) and (31). This entry must be obtained from Form NCR-County No. 26, attached to Form NCR-County No. 15, listing reimbursable expenditures made by the association in connection with steel bins and steel bin corn.
- Col. (36) Make no entry in column (36).

Total the amounts entered in the individual columns and make the necessary entry on the line, "Total this month."

Enter on the line "Reimbursable this month" in columns (7), (19), (25), (27) and (31) the amount of expenses in connection with steel bins and steel bin corn (other than expense for erecting and filling bins) as shown on Form NCR-County No. 26, attached to Form NCR-County No. 15. The individual entries on this line will equal the "total" entry in column (35).

On the lines "Total to Date" and "Reimbursable to Date" enter in the amount columns the accumulative amount under each title from January including the current report.

NCR-County No. 22 (Sample)
U. S. DEPARTMENT OF AGRICULTURE
Agricultural Adjustment Administration
North Central Division

County _____

State _____

EQUIPMENT PURCHASE REQUISITION

The county committee considers the purchase of the items listed below necessary for the efficient operation of the association office.

1. Kind of equipment _____
2. Name of manufacturer _____
3. Sold by _____
(Name) _____ (Address) _____
4. List price per unit\$ _____
5. Less discount per unit\$ _____
6. Net price per unit\$ _____
- * 7. Less trade-in allowance per unit\$ _____
8. Net cost to association per unit\$ _____
9. Number of units _____
10. Total Cost\$ _____

* Trade-in on above (if any)

1. Kind of equipment _____
2. Serial number _____
3. Unit cost\$ _____
4. Date of purchase _____
5. Purchased - new or used _____

Approved by _____
(For State Committee)

Requested by _____
(Chairman, County Committee)

Date _____, 194 _____ Date _____, 194 _____

(This form to be mimeographed)

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION

North Central Region

PROCEDURE FOR THE OPERATION OF THE ADMINISTRATIVE
AND FISCAL SECTION OF THE STATE OFFICE
IN THE NORTH CENTRAL REGION1941 Program

NCR-State 503, issued August 31, 1940, is hereby amended by adding the following at the end of Part IX thereof:

The auditors, when making a semi-annual audit of the records and accounts of an association, shall make a special check of all items shown on Forms NCR-County No. 26 Revised (hereinafter referred to as Form NCR-County No. 26), Record Memorandum of Reimbursable Association Expenses in connection with Steel Bins and Steel Bin Corn, and 26-A, Record Memorandum of Reimbursable Association Expense in Connection with Sugar Beet Allotment Committee, and shall check same against entries under "Nature of Work" on Forms ACP-21, Monthly Certificate of Expenses for Personal Services and Travel, and bills on file for materials and services claimed.

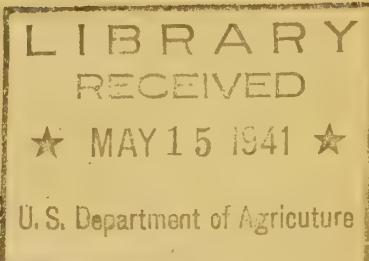
The number of bushels shown in column (2) of Form NCR-County No. 26 shall be checked with the number of bushels shown in column (2) of all CCC Corn Forms X-2, Report of Transfer of Steel Bin Corn, (See CLP- 40-17). Upon completion of the audit, the auditor will identify all Forms NCR-County No. 26 and CCC Corn Forms X-2 by initialing as having been checked.

Farm Loan Corn - Expenses and Collections
in Connection with the Delivery to Commodity
Credit Corporation. (See 40-Corn Loan 8,
Supplement 2).

The auditors will check all CCC Corn Forms W and attached itemized expense statements to determine that expenses in connection with the delivery of loan corn to CCC that has not been paid by the borrower, or paid for by sale of the corn, has been reimbursed by Commodity Credit Corporation.

The amounts so due shall be checked against NCR-County No. 23, line 7. In case reimbursement has been made, the expense statement shall be identified by the auditor initialing and dating the statement.

NCR-State 503, Part X, is amended by adding the following at the end thereof:



All CCC Corn Forms X-2 shall be checked with the "Corn Account" checks transmitting funds to CCC received from sale of screenings.

The auditors shall, when auditing the corn account, check all amounts shown on the received copies of 40-Corn Loan 6 against copies of 1940 CCC Corn Form A, "Corn Producer's Note", deposits in the corn account, and cancelled checks covering transmittals to Commodity Credit Corporation.

The auditor will, before visiting an association, make a complete record of all forms Corn Loan 6 received in the State office from a county. The amount transmitted to Commodity Credit Corporation as shown on the Corn Loan 6 shall be compared for agreement with the entries in column (36) of NCR-532.

If upon completion of the audit it is found that the amount shown on the received forms Corn Loan 6 and the amount shown in column (36) of Form NCR-532 are in agreement, a statement to that effect shall be made on the "Auditor's Comment, Corn Account." If any discrepancies appear, such discrepancy shall immediately be called to the attention of the State Committee by memorandum. A copy of such memorandum shall be attached to the auditor's comment and immediately forwarded to this Division.

Semi-annual and Monthly Summary
Forms NCR-County No. 26 and 26-A

As of the last day of each month the State office will prepare on Forms NCR-County No. 26 and 26-A a monthly summary of the data appearing on forms NCR-County No. 26 and 26-A received from all county associations for the month beginning with the month of January 1941. This summary shall be forwarded promptly to the Regional office in Washington.

As of July 1 and as of December 31 the State office will prepare on Forms NCR-County No. 26 and 26-A a semi-annual summary for each county association of the data appearing on all forms NCR-County No. 26 and 26-A received from each county association. These summaries shall be forwarded to the Regional office in Washington.

Submission of Forms ACP-21 by Associations
Reporting Personal Services and Mileage
Expense on Forms NCR-County No. 26 and 26-A.

The State office may require associations to submit Forms ACP-21 in support of entries for personal services and travel shown on Forms NCR-County No. 26 and 26-A. All Forms ACP-21 so forwarded by the associations to the State office shall be returned to the associations.

Submission of Report by State Committee
Involving Irregularities in County Association Offices as Reported by the Auditors.

Each audit report submitted to the North Central Division disclosing conditions to be corrected in any county agricultural conservation association office shall have attached thereto a memorandum addressed to the Director of the North Central Division over the signature of the Chairman of the State Committee stating the corrective action taken or to be taken in each case by the State Committee. All reports of auditors shall be transmitted to the Director no later than thirty days after the audit of the association records and accounts is completed in the county association office.

Bank Reconciliation - Form NCR-County No. 17.

Effective May 1, 1941, the State committee shall require the treasurer of each county agricultural conservation association to either submit a monthly bank statement with Form NCR-County No. 17, Bank Reconciliation, or have the bank balance certified on Form NCR-County No. 17 by an official of the depository bank.

If the bank balance is certified on Form NCR-County No. 17 by an official of the depository bank, the certification shall be typed on the back of Form NCR-County No. 17 in the following form:

Bank Balance as of _____ 194_____ \$ _____

Name and Address of Depository Bank:

(Signature of official of
depository bank)

(Date)

(Title)

Form NCR-County No. 17 shall be carefully audited as set forth in NCR-State 503, except that line 7 shall be checked as follows:

Determine that this entry (line 7) is the same as the balance shown on the bank statement or the balance certified to by an official of the depository bank on the back of Form NCR-County No. 17.

Line 7 must in all cases be equal to the bank balance as shown on the bank statement or to the bank balance as certified by an official of the depository bank. In no case shall the monthly expense account of an association be approved unless a correct bank reconciliation has been submitted. The Fiscal Unit shall not correct a Bank Reconciliation; but an improperly prepared Bank Reconciliation, NCR-County No. 17, must be returned to the association for the necessary corrections before the association's voucher is approved.

Optional Use of Form NCR-County No. 18, Receipts,
and Form NCR-County No. 18A, Disbursements.

State committees wishing to do so may advise county agricultural conservation associations of their respective State that the maintenance of Forms NCR-County No. 18 and 18A is optional with the county committees providing the county committees do not think it necessary to maintain a similar record of collections and disbursements.

In those counties in which the use of Forms NCR-County No. 18 and 18A is discontinued, the procedure covering Forms NCR-County No. 17, "Bank Reconciliation" (NCR-504, Part XIV) is amended only as follows:

Item 5. Enter total disbursements made during the current month. This entry will include disbursements for (1) items of expense regularly claimed and approved on Forms ACP-9 and ACP-10 and (2) items of expense paid prior to approval of the claim on the regular monthly Form ACP-9 (such as recorder's fees). If the amount of Item 5 is not equal to the total of the approved Form ACP-9 for the previous month, attach an explanatory memorandum to Form NCR-County No. 17.

Item 6. Enter the amount obtained by subtracting Item 5 from Item 4. The balance on hand will equal the bank balance shown on the last check stub. NOTE: Correct Item 6 to read: "Balance on Hand Per Check Stub as of 194."

Item 10. Not to be used, as this amount is included in Item 5 and explained on the memorandum attached to Form NCR-County No. 17.

In those cases where the use of Forms NCR-County No. 18 and 18A is discontinued, posting should be made to Form NCR-County No. 19, "Disbursement Ledger" direct from Forms ACP-9 and ACP-10.

All county committees should be advised to notify the State office whether or not they elect to discontinue the use of Forms NCR-County No. 18 and 18A.

NCR-State 503, Supplement No. 1, issued January 1, 1941, is hereby amended as follows:

Transfer of Data from 40-Corn Loan 6,
NCR-County No. 26 and NCR-County No. 26-A
to Form NCR-532

The total of expenses incurred by the county association in connection with steel bin corn as itemized on Form NCR-County No. 26 (See CAS-41-7) shall be entered in column (35) of Form NCR-532. The

total of expenses incurred by Sugar Beet Allotment Committees as itemized on NCR-County No. 26-A (See SBP-41-4) shall be entered in column (34). The total of corn loan service fees transmitted to Commodity Credit Corporation as shown on Forms 40-Corn Loan 6, Transmittal of Service Fees, shall be entered in column (36).

Entries on Form NCR-532

The following procedure supersedes instructions in NCR-503, Supplement 1, Part VII, pertaining to entries in column (27), (31), (32), (34), (35), and (36) and the entries on the line "Reimbursable this month."

Col (34) Enter in the heading of the column the title "S.B.A.C. Reimbursable Expense." Enter on the respective county line the total amount paid in connection with the work of the Sugar Beet Allotment Committee as shown on Form NCR-County No. 26-A for the county. The individual items included in this total entry as itemized on Form NCR-County No. 26-A shall be included in the county entries on Form NCR-532 as follows:

Item 1 on Form NCR-County No. 26-A shall be entered in Column 23 of Form NCR-532. The entry shall be identified by the initials S.B.C.

Individual items of expense shown on Forms NCR-County No. 26 and 26-A shall not be made as separate entries in the various columns of Form NCR-532 because such individual items will have been included as follows:

Item 2 shall have been included with entry in Col. (27).
" 3 " " " " " " " " " (27).
" 4 " " " " " " " " " (11).
" 5 " " " " " " " " " (30).
" 6 " " " " " " " " " (29).
" 7 " " " " " " " " " (28).
" 8 " " " " " " " " " (31).

Col. (35). Enter in the heading of the column the title "Steel Bin Corn Reimbursable Expense." Enter the total amount paid in connection with steel bins and steel bin corn as shown on Form NCR-County No. 26. The individual items included in this total entry as itemized on Form NCR-County No. 26 shall be included in the county entries on Form NCR-532 as follows:

The amounts shown in column 11 of Form NCR-County No. 26 shall be included with entries in the respective columns on NCR-532 shown below:

| Amount shown on NCR-County No. 26 for: | To be shown on Form NCR-532 in the column indicated below: |
|---|--|
| County Committee Supervision | Column (7) |
| " " Mileage | " (27) |
| Inspector's Services | " (19) |
| " Mileage | " (27) |
| Labor - Equip. Materials, Trucking, Fumigant, Rental (Bin Sites) and Rental of Equipment. | " (31) |
| Total Reimbursable this month | To be shown on the line "Reimbursable this month" under the respective column headings. |

Col. (36) Enter in the heading of the column the title "Corn Loan Fee Transmittals to CCC." Enter the amount shown on Forms 40-Corn Loan 6 filed in your office during the month for each county which has transmitted corn loan fees to the Commodity Credit Corporation.

Enter on the line "Reimbursable this Month" in columns (11), (23), (25), (27), (28), (29), (30), and (31) the amount of expenses in connection with the Sugar Beet Allotment Committee as shown on Form NCR-County No. 26-A. The individual entries on this line will equal the "total" S.B.A.C. entry in column (34). In the case of columns (11), (28), (29), and (30) the entries will have to be made over the "x" marks. As a separate entry on the same line enter in columns (7), (19), (27), and (31) the amount of expenses in connection with steel bins and steel bin corn as shown on Form NCR-County No. 26. The individual entries on this line will equal the "total" entry in column (35).

Col. (32) This column will no longer be used for showing expenses in connection with the erecting and filling of steel bins. The column is available for use in listing other data.

Filing

County associations should be instructed to file Forms NCR-County No. 26 and 26-A in the folder with the related voucher forms under the Forms ACP-21.

CCC Corn Form X-2 "Report of Transfer of Steel Bin Corn" shall be filed in a manila folder and securely fastened to the inside back cover with an Acco fastener. The folder shall be marked "CCC Corn Form X-2" and filed with the other "Corn Account" records.

Entry of Superphosphate Storage Costs
on Form NCR-532

NCR-520 "Procedure to be Followed in the County Office in Furnishing Superphosphate" provides in Part I, under (10) (d), that storage costs shall be paid out of county association funds. This amount should be included in the entry in Col. (33) on Form NCR-532, for associations having superphosphate storage costs. Demurrage costs, if any, will be included with the storage cost entry. Such entries shall be identified by an asterisk.

County agricultural conservation associations should be advised by the State office that no claim on the monthly expense account for the expense of storing superphosphate will be approved unless the invoice shows the following information in addition to the usual information required on any other invoice.

- (1) Type of structure.
- (2) Number of bags and weight of material in storage.
- (3) Number of square feet rented for storage purpose.
- (4) Expiration date of rental agreement.

